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STATE
OF
MAINE

FINANCIAL REPORT

For Period
July 1, 1980 to June 30, 1981

DEPARTMENT OF FINANCE AND ADMINISTRATION
Bureau of Accounts and Control

DONALD A. BROWN
STATE CONTROLLER

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Donald A. Brown
State Controller

Francis E. Crocker
Deputy State Controller

STATE OF MAINE
DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF ACCOUNTS AND CONTROL
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Governor Joseph E. Brennan,
Members of the Legislature
and Other Citizens of Maine

In accordance with Title 5, MRSA, section 1547 the accompanying Financial Report of the State of Maine is submitted for the fiscal year ended June 30, 1981.

The statements present the financial position of the various funds of the State, their resources and expenditures for the fiscal year then ended. Comparative budgetary data as well as footnotes and statistical information have been included in this report to promote a better understanding of the State's finances.

Questions or comments about this report are always welcome.

Respectfully submitted,

Donald A. Brown

Donald A. Brown
State Controller

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FINANCIAL SECTION

EXHIBIT I

ALL FUNDS

COMBINED BALANCE SHEET
JUNE 30, 1981

	GOVERNMENTAL		
	General	Highway	Other Special Revenue
ASSETS AND AMOUNTS TO BE PROVIDED			
Equity in Treasurer's Cash Pool	$ 42,409,071	$ 13,441,480	$ 33,201,446
Cash - Other	34,755	11,375	71,220
Investments	-	-	-
Deposits with United States Treasury	-	-	27,563,223
Accounts and Notes Receivable, net of Allowance for Possible Losses	11,120,140	3,692,874	13,431,765
Due from Other Funds	16,000	369,598	1,819,523
Inventories	-	-	-
Prepaid Expenses and Other Assets	1,653,027	559,581	678,773
Working Capital Advances to Other Funds	4,702,606	13,582,114	-
Land, Buildings and Equipment, net of depreciation (Other Funds only)	-	-	-
Future Revenue Needed for Retirement of Debt	-	-	-
	$ 59,935,600	$ 31,657,025	$ 76,765,952
LIABILITIES AND EQUITY			
Accounts Payable	$ 3,112,680	$ 1,173,060	$ 5,050,731
Due to Other Funds	3,066,602	141,083	208,885
Other Liabilities	3,253,307	-	1,967,449
Due to Federal Government	-	-	31,576,977
Bonds Payable	-	-	-
Working Capital Advances Payable	-	-	-
Total Liabilities	9,432,589	1,314,144	38,804,043
Equity:			
Investment in General Fixed Assets	-	-	-
Encumbrances and Appropriations Carried	11,329,805	13,630,710	37,961,909
Designated for Working Capital Advances	4,702,606	13,582,114	-
Designated for Other Purposes	9,532,666	689,049	-
Contributed Capital	-	-	-
Retained Earnings (Deficit)	-	-	-
Unappropriated Fund Balance	24,937,932	2,441,006	-
	50,503,011	30,342,881	37,961,909
	$ 59,935,600	$ 31,657,025	$ 76,765,952

FUNDS		OTHER FUNDS			ACCOUNT GROUPS	
Proceeds of Bonds	Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Debt	General Fixed Assets
$19,604,930	$4,158,284	$ 3,588,519	$ 8,160,334	$ 59,668,513	$ -	$ -
-	147,862	425,350	1,000	4,617,980	-	-
-	-	-	-	361,079,551	-	-
-	-	-	-	-	-	-
-	-	8,885,588	11,325	47,005	-	-
-	-	4,364	1,183,786	50,000	-	-
-	-	8,466,241	3,697,967	-	-	-
-	-	69,737	85,018	3,815	-	-
-	-	-	-	-	-	-
-	-	4,476,249	11,478,611	-	-	208,658,872
-	-	-	-	-	259,839,643	-
$19,604,930	$4,306,146	$25,916,051	$ 24,618,044	$425,466,867	$259,839,643	$208,658,872
$ 166,436	$ -	$ 5,837,054	$ 933,100	$ 2,506,992	$ -	$ -
-	-	19,859	3,088	3,753	-	-
-	147,862	1,478,648	553,550	5,448,449	-	-
-	-	-	-	-	-	-
-	-	550,000	-	-	259,839,643	-
-	-	4,085,000	14,149,720	50,000	-	-
166,436	147,862	11,970,562	15,639,461	8,009,195	259,839,643	-
-	-	-	-	-	-	208,658,872
19,438,493	4,158,284	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	417,457,671	-	-
-	-	45,271,503	3,803,557	-	-	-
-	-	(31,326,014)	5,175,025	-	-	-
-	-	-	-	-	-	-
19,438,493	4,158,284	13,945,488	8,978,583	417,457,671	-	208,658,872
$19,604,930	$4,306,146	$25,916,051	$ 24,618,044	$425,466,867	$259,839,643	$ 208,658,872

EXHIBIT II

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1981

	Total (Memorandum Only)
REVENUES	
Taxes	
Unorganized Territories Tax	$ 7,805,753
Spruce Budworm Tax	6,369,512
Inheritance and Estate Tax	14,235,541
Individual Income Tax	176,600,345
Corporate Income Tax	39,193,279
Sales and Use Tax	235,160,515
Gasoline, Use Fuel and Motor Carrier Tax	48,680,472
Motor Vehicle Registration and Drivers Licenses	34,181,762
Cigarette Tax	24,375,774
Unemployment Compensation Tax	62,297,910
Public Utilities Tax	19,061,500
Insurance Company Tax	14,348,895
Inland Hunting, Fishing and Related Licenses	6,977,326
Commission on Pari-Mutuels	1,723,639
Other Taxes	9,012,189
Total Taxes	700,024,417
Income from Investments	11,900,483
From Federal Government	412,450,861
From Cities, Towns and Counties	8,195,175
Service Charge for Current Services	22,284,016
Transferred from Bureau of Alcoholic Beverages	30,037,762
Transferred from Lottery Commission	1,093,334
Other Revenues	25,344,581
	1,211,330,632
OTHER FINANCIAL RESOURCES	
Proceeds of General Obligation Bonds	29,347,917
Other	5,650,972
	34,998,889
Total Revenues and Resources	1,246,329,521
EXPENDITURES	
General Government	163,604,412
Economic Development	17,377,442
Education and Culture	353,253,457
Human Services	392,542,782
Manpower	100,529,965
Natural Resources	43,001,855
Public Protection	21,088,325
Transportation	143,084,635
Total Expenditures	1,234,482,878
Excess Resources Over (Under) Expenditures	11,846,643
FUND EQUITY July 1, 1980	130,557,936
FUND EQUITY June 30, 1981	$ 142,404,579

The Debt Service Fund is net of General and Highway Funds transfers and expenditures.

General Fund	Highway Fund	Other Special Revenue	Proceeds of Bonds	Debt Service
$ 4,693,241	$ -	$ 3,112,511	$ -	$ -
(12,658)	-	6,382,170	-	-
14,235,541	-	-	-	-
169,635,726	-	6,964,619	-	-
37,513,600	-	1,679,678	-	-
225,873,713	-	9,286,801	-	-
-	47,952,225	728,246	-	-
-	34,181,762	-	-	-
24,375,774	-	-	-	-
-	-	62,297,910	-	-
18,611,712	-	449,787	-	-
13,405,055	-	943,840	-	-
-	-	6,977,326	-	-
1,005,012	-	718,626	-	-
3,362,602	844,997	4,804,588	-	-
512,699,322	82,978,986	104,346,108	-	-
6,686,377	1,265,535	353,111	295,880	3,299,578
949,697	-	411,501,163	-	-
764,011	3,649,380	3,781,783	-	-
11,759,083	2,735,912	6,044,924	-	1,744,095
30,037,762	-	-	-	-
1,093,334	-	-	-	-
14,964,490	718,819	9,661,271	-	-
578,954,080	91,348,635	535,688,362	295,880	5,043,673
-	8,400,000	-	20,947,917	-
(219,106)	3,525,462	4,234,486	760,785	(2,650,655)
(219,106)	11,925,462	4,234,486	21,708,702	(2,650,655)
578,734,973	103,274,097	539,922,848	22,004,583	2,393,018
74,845,226	6,096,119	79,625,866	1,098,396	1,938,803
6,874,868	1,037,269	9,465,305	-	-
294,169,542	-	55,709,026	3,374,888	-
175,273,514	-	217,252,356	16,910	-
937,476	-	99,592,489	-	-
12,835,011	-	23,606,734	6,560,110	-
5,641,551	13,370,525	2,076,248	-	-
2,432,458	90,269,457	45,532,231	4,850,489	-
573,009,649	110,773,371	532,860,258	15,900,795	1,938,803
5,725,323	(7,499,273)	7,062,590	6,103,787	454,215
44,777,687	37,842,154	30,899,318	13,334,706	3,704,069
$ 50,503,011	$ 30,342,881	$ 37,961,909	$ 19,438,493	$ 4,158,284

EXHIBIT III

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET
GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1981

	GENERAL FUND	
	ACTUAL	BUDGET
REVENUES		
Taxes	$ 512,699,322	$ 498,219,690
Fines, Forfeits and Penalities	9,256,189	7,143,570
Income from Investments	6,686,377	4,000,000
Intergovernmental Revenue	1,713,709	2,131,599
Revenue from Private Sources	610,243	672,000
Service Charges for Current Services	11,759,083	13,112,647
Transferred from Alcoholic Beverages and Lottery Commission	31,131,097	28,558,485
Other Revenues	5,098,056	4,216,863
Total Revenues	578,954,080	558,054,854
OTHER FINANCIAL RESOURCES (USES)	(219,106)	25,131
Total Revenues and Resources	578,734,973	558,079,985
EXPENDITURES		
General Government	74,845,226	70,818,548
Economic Development	6,874,868	6,938,103
Education and Culture	294,169,542	295,522,053
Human Services	175,273,514	177,273,945
Manpower	937,476	946,924
Natural Resources	12,835,011	12,888,315
Public Protection	5,641,551	5,551,669
Transportation	2,432,458	2,615,552
Total Expenditures	573,009,649	572,555,109
Resources Over (Under) Expenditures	5,725,323	(14,475,124)
FUND EQUITY July 1, 1980	44,777,687	44,777,687
FUND EQUITY June 30, 1981	$ 50,503,011	$ 30,302,563

*Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefor the corresponding expenditures were not incurred.

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
ACTUAL	BUDGET	ACTUAL	BUDGET
$ 82,978,986	$ 88,095,040	$ 104,346,108	$ 99,535,760
451,509	497,500	494,597	504,200
1,265,535	1,379,000	353,111	77,500
3,649,380	5,054,255	* 415,282,946	* 498,922,242
-	-	7,167,684	7,881,768
2,735,912	1,702,070	6,044,924	8,081,103
-	-	-	-
267,310	144,725	1,998,989	1,440,128
91,348,635	96,872,590	535,688,362	616,442,701
11,925,462	11,883,444	4,234,486	1,492,806
103,274,097	108,756,034	539,922,848	617,935,507
6,096,119	4,834,080	79,625,866	69,235,544
1,037,269	1,025,619	9,465,305	9,663,840
-	-	55,709,026	60,558,963
-	-	217,252,356	242,062,484
-	-	99,592,489	71,304,309
-	-	23,606,734	29,750,112
13,370,525	13,377,004	2,076,248	4,347,789
90,269,457	86,922,829	45,532,231	60,378,941
110,773,371	106,159,532	* 532,860,258	547,301,982
(7,499,273)	2,596,502	7,062,590	70,633,525
37,842,154	37,842,155	30,899,318	30,899,318
$ 30,342,881	$ 40,438,657	$ 37,961,909	$ 101,532,843

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Appropriations Legislative	Appropriations Governor
GENERAL GOVERNMENT			
Attorney General Department	$ 143,050	$ 2,717,508	$ -
Audit Department	173,235	395,212	-
Executive Department			
Governor's Office	8,750	438,869	13,232
Blaine House	849	116,217	-
State Development Office	183,865	830,518	-
State Planning Office	163,637	501,848	-
Criminal Justice Planning and Assistance Agency	371,295	362,747	-
Community Services	754,316	250,000	-
Office of Manpower Planning	182,332	-	-
Other	196,821	295,380	-
Finance and Administration Department			
Commissioner's Office	-	59,841	1,768
Administrative Services	-	166,326	-
Bureau of Accounts and Control	122	1,064,567	-
Bureau of the Budget	-	328,206	-
Bureau of Public Improvements	972,216	11,333,276	139,868
Bureau of Purchases	8,705	321,042	-
Bureau of Taxation	5,970,836	11,159,731	-
Maine Insurance Advisory Board	75,187	155,227	-
Fuel Reserve	68,107	1,500,000	-
Compensation and Benefit Plans	6,777,735	17,948,615	-
Indian Services	7,590	-	-
Other	22,328	717,315	-
Judicial Department			
Supreme and Superior Courts	87,462	10,889,845	-
District Courts	-	36,000	-
Legislative Department			
Legislature	290,085	3,809,923	-
Legislative Research	16,374	568,625	-
Law and Legislative Reference Library	7,482	192,503	-
Other	706	111,243	-
Secretary of State			
Secretary of State	422,929	4,539,127	-
State Archives	25,672	334,838	-
Treasurer of State			
Department Operations	6,080	337,501	-
Debt Service	3,751,304	23,370,003	-
Municipal Revenue Sharing Tax Relief and Reimbursements	5,159	5,720,000	-
Personnel Department	60,412	641,105	-
Other	10,809	295,385	1,384
	20,765,461	101,508,543	156,254

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Lapsed	Carried
$ 507,497	$ 394,198	$ 3,762,254	$ 3,424,483	$ 81,460	$ 256,310
278,553	22,507	869,508	738,122	10,813	120,572
-	50,019	510,870	498,448	2,831	9,591
-	(2,100)	114,966	110,117	2,649	2,200
40,000	22,290	1,076,674	862,016	36,644	178,012
2,400,078	(524,369)	2,541,194	2,397,879	564	142,750
2,274,687	(838,899)	2,169,831	1,597,130	-	572,700
32,610,780	936	33,616,033	32,424,284	18,503	1,173,244
23,497,969	(1,698,964)	21,981,337	21,971,314	-	10,023
1,487,387	(156,614)	1,822,975	1,737,711	2,293	82,970
-	9,314	70,923	70,672	250	-
-	24,008	190,334	190,253	80	-
-	65,765	1,130,454	1,124,858	5,035	561
-	6,879	335,085	328,969	5,869	246
1,709	(1,079,470)	11,367,599	5,820,364	19,742	5,527,492
-	35,853	365,601	362,096	1,079	2,424
3,028,656	305,958	20,465,182	13,080,324	3,244	7,381,613
-	19,985	250,399	250,013	385	-
-	(1,568,107)	-	-	-	-
-	(18,829,674)	5,896,675	-	1,000,000	4,896,675
15,197	-	22,787	22,390	-	397
-	(156,354)	583,289	332,957	225,238	25,094
212,000	137,131	11,326,439	11,190,199	19,157	117,081
-	(36,000)	-	-	-	-
15,400	-	4,115,408	4,082,019	-	33,388
-	-	584,999	521,114	13,884	50,000
-	-	199,985	192,080	401	7,504
-	-	111,949	106,855	4,758	335
1,441,627	477,373	6,881,057	6,341,083	58,096	481,877
8,207	23,341	392,059	370,492	91	21,475
-	-	343,581	317,827	25,753	-
5,043,673	428,774	32,593,755	28,435,470	-	4,158,284
17,931,099	-	23,656,258	23,643,769	11,122	1,366
22,856	108,869	833,242	752,613	48,282	32,345
61,835	-	369,414	306,475	26,725	36,212
90,879,216	(22,757,347)	190,552,128	163,604,412	1,624,960	25,322,755

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Appropriations Legislative	Appropriations Governor
ECONOMIC DEVELOPMENT			
Agriculture, Food and Rural Resources Dept.	$ 1,056,783	$ 2,315,228	$ -
Business Regulation Department	1,244,172	197,590	8,500
State Claims Board	-	86,450	30,000
Marine Resources Department	561,617	2,547,312	30,000
Independent Agencies			
Workers' Compensation Commission	1,536	546,606	-
Public Utilities Commission	1,299,680	778,064	-
Maine Sardine Council	222,338	-	-
Regulatory Boards	140,712	-	-
Blueberry Advisory Board	105,221	-	-
Other	208,529	200,000	-
	4,840,591	6,671,250	68,500
EDUCATION AND CULTURE			
Education and Cultural Services Department			
Administration	221,976	855,627	-
General Purpose Aid	799,596	193,717,000	32,479
Local School Nutrition Program	14,171	-	-
Other Local School Program	320,135	1,281,546	-
Schooling of Children in Unorg. Territories	280,678	2,269,312	-
Vocational Education			
Administration	144,248	459,326	(32,479)
Post Secondary and Vocational Trusts	29,241	50,000	-
Central Maine Vocational Technical Inst.	300,792	1,705,369	-
Eastern Maine Vocational Technical Inst.	122,771	2,213,313	-
Kennebec Valley Vocational Technical Inst.	95,513	1,528,380	-
Northern Maine Vocational Technical Inst.	1,063,945	2,654,977	-
Southern Maine Vocational Technical Inst.	401,302	3,494,975	-
Washington County Vocational Technical Inst.	156,754	1,080,868	-
School of Practical Nursing	1,472	173,313	-
Adult Education	30,193	1,643,220	-
Teachers Retirement	71,453	23,224,193	-
Grant/Loan Scholarship Program	1,263,246	1,700,000	-
Children-Low Income Families and Exceptional	139,579	-	-
Governor Baxter School for the Deaf	106,004	1,537,004	-
Other Educational Program	225,529	1,998,905	-
Historian and Historic Commission	6,892	40,433	-
Capital Construction, Repairs and Improvements	315,346	-	-
School Construction Aid	358,740	-	-
Student Loans	175,000	-	-
Energy Conservation - Public Schools	131,595	2,500,000	-
Arts and Humanities	8,110	191,591	-
State Library	56,692	1,537,836	-
Museum	177,936	588,913	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Lapsed	Unexpended Balance June 30, 1981 Carried
$ 4,935,353	$ 248,837	$ 8,556,202	$ 7,365,586	$ 9,945	$ 1,180,669
2,054,254	20,482	3,524,999	2,563,271	5,260	956,467
-	(5,635)	110,814	101,162	9,651	-
882,182	742,785	4,763,897	4,109,576	12,948	641,371
-	29,795	577,937	571,473	5,236	1,228
1,552,918	112,030	3,742,693	2,046,079	450,518	1,246,094
209,552	(60,586)	371,305	292,664	-	78,640
155,996	(3,267)	293,441	123,958	-	169,482
118,567	-	223,788	102,383	-	121,404
-	-	408,529	101,285	-	307,244
9,908,825	1,084,441	22,573,608	17,377,442	493,561	4,702,603
1,561,036	(2,382)	2,636,258	2,480,696	23,074	132,488
-	-	194,549,075	193,085,143	-	1,463,932
16,200,788	(226,028)	15,988,931	15,954,241	-	34,689
161,595	(36,408)	1,726,868	1,357,023	7,538	362,307
6,084	254,196	2,810,271	2,587,179	-	223,091
3,812,290	(1,528,651)	2,854,735	2,681,172	46,837	126,725
14,358	(4,000)	89,599	49,948	52	39,599
299,633	380,928	2,686,723	2,369,476	921	316,326
551,143	403,939	3,291,167	2,738,067	27	553,072
180,272	202,899	2,007,065	1,760,511	3,512	243,041
1,043,968	855,620	5,618,511	4,643,557	57	974,895
1,354,235	1,457,110	6,707,622	5,527,046	2	1,180,572
170,869	542,641	1,951,133	1,811,644	786	138,702
-	17,590	192,376	189,801	594	1,980
592,146	(61,982)	2,203,577	2,178,112	-	25,465
6,487,368	-	29,783,014	29,783,013	1	-
1,197,408	35,000	4,195,654	2,155,202	-	2,040,452
19,281,127	(408,423)	19,012,283	18,827,788	-	184,494
-	780,971	2,423,980	2,003,308	7,806	412,865
1,624,112	104,022	3,952,569	3,763,587	21,201	167,780
605,268	(32,977)	619,616	592,465	2	27,147
122,327	(429,198)	8,476	1,500	-	6,976
-	-	358,740	-	-	358,740
-	-	175,000	-	-	175,000
-	-	2,631,595	1,274,343	-	1,357,251
479,362	175	679,239	646,233	11,658	21,348
492,381	183,543	2,270,452	2,151,655	37,340	81,456
141,019	85,763	993,633	868,494	75	125,062

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Appropriations Legislative	Appropriations Governor
EDUCATION AND CULTURE (Con't)			
Independent Agencies			
Maine Maritime Academy	$ -	$ 3,398,550	$ -
University of Maine	-	49,311,978	-
Maine Historical Society	-	24,000	-
	7,018,922	299,180,629	-
HUMAN SERVICES			
Human Services Department			
Administration	505,595	8,169,673	-
Bureau of Health	252,462	1,807,097	-
Medical Care Administration	269,294	1,205,705	-
Medical Care Payments	1,771,033	55,106,664	-
Bureau of Social Welfare	324,542	1,878,216	-
Aid to Families with Dependent Children	818,645	17,600,000	-
General Assistance	6,621	1,750,000	-
Supplemental Security Income	111,957	9,273,000	-
Bureau of Resources Development	83,406	249,146	-
Purchased Services	640,088	747,955	-
Child Welfare Services	55,632	2,657,689	-
Bureau of Rehabilitation	446,793	2,987,494	-
Bureau of Maine's Elderly	236,040	1,785,479	-
Other	636,293	1,455,620	-
Indian Affairs Department	2	-	-
Mental Health and Corrections Department			
Department Operations	14,799	1,715,441	-
Community Mental Health	48,822	4,717,906	-
Food	204,945	1,898,578	-
Fuel	20,230	1,450,344	-
Unemployment Compensation	210	250,000	-
Capital Construction, Repairs & Improvements	894,026	-	-
Children Mental Health Services	7,400	1,700,000	-
Military and Naval Children's Home	2,757	178,146	-
Augusta Mental Health Institute	144,378	8,666,245	-
Bangor Mental Health Institute	61,740	7,593,909	-
Community Mental Retardation Services	633,297	5,023,134	-
Pineland Center	216,477	10,226,446	-
Aroostook Residential Center	7,290	147,910	-
Elizabeth Levinson Center	22,098	860,898	-
Community Correctional Services	65,340	867,123	-
Probation and Parole	-	1,369,640	-
Correctional Improvement Fund	4,203	438,000	-
Maine Youth Center - South Portland	166,173	3,633,938	-
Maine Correctional Center	98,897	2,993,659	-
State Prison	217,927	4,738,479	-
Independent Agencies			
Human Resouces Council	5,973	-	-
Human Rights Commission	6,450	94,293	-
Advisory Council Status of Women	336	-	-
Other	4,785	207,504	200
	9,006,975	165,445,331	200

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Lapsed	Unexpended Balance June 30, 1981 Carried
$ -	$ 37,715	$ 3,436,265	$ 2,436,265	$ -	$ 1,000,000
-	-	49,311,978	49,311,978	-	-
-	-	24,000	24,000	-	-
56,378,798	2,612,065	365,190,414	353,253,457	161,490	11,775,466
34,599	11,862,839	20,572,708	20,236,248	2	336,457
10,407,829	191,135	12,658,523	12,295,331	1,111	362,080
5,731,970	(2,114,170)	5,092,798	4,888,556	336	203,906
119,540,914	(2,806,270)	173,612,341	171,842,963	269	1,769,108
3,018,673	(512,241)	4,709,191	4,166,007	3	543,181
49,877,446	-	68,296,091	62,666,936	-	5,629,154
52,901	-	1,809,522	1,801,937	68	7,515
-	411,989	9,796,946	9,796,946	-	-
7,034,544	(4,245,340)	3,121,756	2,753,524	1	368,230
10,177,586	(1,009,765)	10,555,865	9,201,738	1,879	1,352,247
378,671	(44,400)	3,047,592	2,921,178	-	126,413
8,426,133	53,256	11,913,678	11,105,173	9,287	799,217
4,691,763	30,831	6,744,113	6,567,644	1,360	175,108
493,203	(32,344)	2,552,772	1,932,106	8,596	612,069
-	-	2	-	2	-
-	167,494	1,897,734	1,892,123	2,128	3,482
354,605	-	5,121,333	5,051,066	118	70,148
-	238,129	2,341,653	2,330,086	26	11,540
-	848,786	2,319,360	2,317,187	1,557	616
-	(100,000)	150,210	139,378	10,831	-
19,843	111,460	1,025,329	512,493	-	512,836
-	-	1,707,400	1,586,445	3,674	117,279
-	30,738	211,641	208,239	276	3,124
327,836	1,426,052	10,564,512	10,460,314	1,147	103,051
26,532	1,162,915	8,845,097	8,654,148	11,442	179,506
392,126	221,275	6,269,833	5,679,850	46,565	543,417
37,706	1,943,042	12,423,672	12,349,682	524	73,465
-	26,087	181,288	174,834	25	6,427
-	113,128	996,125	981,592	1,362	13,171
10,093	402,560	1,345,116	1,265,733	-	79,383
-	187,867	1,557,507	1,537,402	19,600	504
-	(388,905)	53,298	53,047	215	35
27,238	779,827	4,607,227	4,459,688	-	147,539
122,974	1,053,866	4,269,397	4,096,911	40,563	131,922
12,407	1,514,955	6,483,770	6,140,769	4,794	338,206
-	63,700	69,673	62,152	-	7,521
109,120	7,826	217,690	216,679	-	1,010
5,447	7,296	13,080	10,525	-	2,555
-	3,509	215,999	186,133	16,384	13,480
221,312,219	11,607,134	407,371,860	392,542,782	184,160	14,644,917

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Appropriations Legislative	Appropriations Governor
MANPOWER			
Manpower Affairs Department			
Bureau of Labor and Industry	$ 96,012	$ 659,776	$ -
Labor Relations Board	-	187,917	-
Employment Security Commission			
Administration	535,800	-	-
Manpower Allowance	4,041	-	-
Manpower Development and Training	48,972	-	-
Benefit Account	(31,490,562)	-	-
Clearing Account	92,959	-	-
Trust Fund Account	32,927,494	-	-
Other	2,135	-	-
	2,216,854	847,693	-
NATURAL RESOURCES			
Conservation Department			
Central Administration	3,321	305,793	-
Capital Construction, Repairs & Improvements	128,461	-	-
Bureau of Forestry	2,614,954	5,619,145	-
Bureau of Geology	143,248	304,613	-
Land Use Regulation Commission	11,249	306,082	-
Bureau of Parks and Recreation	2,752,383	2,106,184	-
Bureau of Public Lands	266,843	43,536	-
Boating Facilities	673,330	-	-
Snowmobile Trail Fund	819,928	-	-
Municipal Recreation Funds	5,973	100,000	-
Other	19,677	-	-
Environmental Protection Department	7,500,869	6,228,153	-
Inland Fisheries and Wildlife Department			
Administration, Warden and Biological Serv.	3,889,018	106,900	-
Atlantic Sea Run Salmon Commission	130,371	141,871	-
Snowmobile Registration	5,530	-	-
Watercraft Registration and Safety	154,799	-	-
Independent Agencies			
Baxter State Park Authority	55,140	-	-
Other	4,766	20,200	-
	19,179,874	15,282,477	-
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services			
Administration	-	126,745	-
Military Bureau	14,894	1,820,915	-
Bureau of Civil Emergency Preparedness	243,868	138,004	-
Bureau of Veterans Services	81,783	1,034,473	-
Capital Construction, Repairs & Improvements	378,037	-	-
Public Safety Department			
State Police	190,002	11,582,060	252,395
Maine Criminal Justice Academy	73,484	356,710	-
Liquor Enforcement	5,524	468,272	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Lapsed	Unexpended Balance June 30, 1981 Carried
$ 100,288	$ 112,393	$ 968,471	$ 830,864	$ 3,562	$ 134,044
-	23,783	211,700	210,433	-	1,266
14,710,423	(23,762)	15,222,460	14,446,904	-	775,555
3,467,670	1,571,796	5,043,508	4,994,551	-	48,956
2,463,929	(484,125)	2,028,776	1,903,896	-	124,879
4,921,894	73,888,000	47,319,332	78,143,314	-	(30,823,982)
62,318,735	(62,106,017)	305,678	-	-	305,678
6,340,196	(11,704,466)	27,563,223	-	-	27,563,223
-	-	2,135	-	2,135	-
94,323,138	1,277,601	98,665,286	100,529,965	5,699	(1,870,377)
4,025	36,098	349,238	347,675	143	1,419
-	176,275	304,736	195,630	-	109,106
10,498,996	735,333	19,468,429	15,074,559	22,754	4,371,114
254,027	299,826	1,001,714	666,081	3,404	332,228
5,000	76,221	398,552	363,236	115	35,200
356,453	385,025	5,600,047	2,951,870	2,225	2,645,951
440,324	163	750,866	581,105	9,271	160,489
415,438	-	1,088,769	443,848	-	644,920
199,283	25,235	1,044,447	258,606	-	785,840
-	-	105,978	94,884	-	11,093
21,438	(1,355)	39,760	7,446	-	32,314
2,959,532	(15,338)	16,673,217	11,591,686	4,248	5,077,281
8,773,777	330,000	13,099,696	9,192,573	2,565	3,904,557
36,309	156	308,708	162,698	14,219	131,790
315,068	(185,235)	135,363	120,022	-	15,341
320,794	(255,000)	220,593	128,252	-	92,341
761,903	-	817,044	799,325	-	17,718
3,127	-	28,094	22,349	1,944	3,800
35,365,502	1,607,405	61,435,259	43,001,855	60,892	18,372,511
-	4,392	131,137	131,135	1	-
-	382,773	2,218,583	2,204,214	1,282	13,087
581,141	14,710	977,724	785,676	-	192,046
-	19,144	1,135,400	1,030,849	2,762	101,788
-	539,690	917,727	761,366	-	156,361
551,022	1,757,906	14,333,386	14,140,277	48,423	144,685
77,467	150,757	658,419	546,374	6,622	105,422
-	87,490	561,287	553,809	5,752	1,725

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Appropriations Legislative	Appropriations Governor
PUBLIC PROTECTION (Con't)			
Public Safety Department (Con't)			
State Fire Marshall	$ 229,522	$ -	$ -
Bureau of Capitol Security	4,642	127,521	-
Capital Construction, Repairs and Improvements	8,168	-	-
	1,229,929	15,654,700	252,395
TRANSPORTATION			
Transportation Department			
Accounting and Auditing Services	-	364,000	-
Bureau of Public Transportation	-	400,000	-
Topographic Mapping	-	10,000	-
Highway Safety	14,859	159,275	-
Administration Costs	900,187	5,622,681	488,284
Construction of Highways	37,166,178	8,848,000	-
Maintenance of Highways	4,826,330	50,856,758	-
Other	400,147	40,960	-
Travel Information Services	-	221,442	-
Maine State Pier, Portland	-	170,000	-
Maine State Ferry Service	-	260,000	-
Public Fish Pier	-	4,500,000	-
Debt Service	-	8,355,897	551,007
Bureau of Waterways	122,941	1,353,229	-
Bureau of Aeronautics	1,602,304	1,151,094	7,000
Capital Construction, Repairs and Improv.	13,424	-	-
	45,046,375	82,313,336	1,046,291
	$ 109,304,983	$686,903,959	$ 1,523,640
DETAIL OF TOTAL			
General Fund	$ 13,499,045	$572,259,222	$ 129,281
Highway Fund	42,668,291	93,696,820	1,394,359
Other Special Revenue Funds	34,909,311	-	-
Proceeds of Bond Funds	14,524,265	20,947,917	-
*Debt Service Fund	3,704,069	-	-
	$ 109,304,983	$686,903,959	$ 1,523,640

*The Debt Service Fund is net of General and Highway Funds transfers and expenditures.

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Lapsed	Carried
$ 758,056	$ -	$ 987,578	$ 764,205	$ -	$ 223,372
-	24,908	157,071	155,951	132	988
-	11,590	19,758	14,465	-	5,293
1,967,687	2,993,363	22,098,075	21,088,325	64,977	944,772
-	-	364,000	253,521	110,478	-
1,376,831	-	1,776,831	1,606,069	-	170,761
-	(10,000)	-	-	-	-
855,134	-	1,029,268	882,212	127,563	19,492
1,264,206	483,047	8,758,406	7,978,811	642,880	136,714
42,196,060	6,479,524	94,689,763	65,285,054	534,513	28,870,195
467,572	2,117,475	58,268,136	49,462,327	-	8,805,808
661,129	-	1,102,237	553,122	1,596	547,517
-	-	221,442	221,442	-	-
-	-	170,000	169,555	-	444
-	-	260,000	97,295	-	162,704
-	-	4,500,000	3,605,219	-	894,781
6,292	-	8,913,196	8,906,903	6,293	-
-	115,000	1,591,170	1,484,952	4,955	101,263
1,102,660	(380,586)	3,482,473	2,562,712	3,253	916,507
-	2,375	15,799	15,435	-	364
47,929,887	8,806,836	185,142,725	143,084,635	1,431,535	40,626,554
$548,065,275	$7,231,500	$1,353,029,360	$1,234,482,878	$4,027,278	$114,519,203
$ -	$ (477,290)	$ 585,410,259	$ 573,009,649	$1,070,803	$ 11,329,805
7,037,358	10,563,726	155,360,555	110,773,371	2,956,474	41,630,710
535,688,362	224,492	570,822,167	532,860,258	-	37,961,909
295,880	(428,774)	35,339,289	15,900,795	-	19,438,493
5,043,673	(2,650,655)	6,097,088	1,938,803	-	4,158,284
$548,065,275	$7,231,500	$1,353,029,360	$1,234,482,878	$4,027,278	$114,519,203

EXHIBIT V

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT
FOR THE YEAR ENDED JUNE 30, 1981

	YEAR ENDED JUNE 30	
	1981	1980
PERSONAL SERVICES		
Salaries and Wages	$ 181,787,472	$ 168,087,614
Retirement Costs	28,163,883	25,729,141
Health Insurance, Unemployment and Other Fringe Benefits	6,189,493	5,382,802
	216,140,850	199,199,558
CONTRACTUAL SERVICES		
Professional Fees and Special Services	32,942,006	27,209,941
Traveling Expenses	7,184,322	6,602,653
Operating State-owned Vehicles	4,093,848	3,593,507
Utility Services	8,394,720	7,275,222
Rents	21,100,982	20,567,094
Repairs and Insurance	3,184,399	3,391,156
General Operating Expenses	16,519,326	21,305,406
	93,419,606	89,944,982
COMMODITIES		
Foods	2,467,546	2,248,893
Fuels	4,656,543	3,852,752
Highway Materials	12,751,209	10,471,235
Office and Other Supplies	7,093,828	7,719,395
	26,969,127	24,292,277
GRANTS, SUBSIDIES AND PENSIONS		
To Other Governmental Agencies	276,194,572	266,066,846
To Public and Private Organizations	140,842,790	120,101,666
To Individuals:		
Aid to Families with Dependent Children	62,387,223	58,498,912
Supplemental Social Security Income	4,367,635	4,655,000
Assistance and Medical Care	198,052,392	164,964,482
Unemployment, Pension and Compensation for Injuries	81,796,626	64,807,583
	763,641,240	679,094,491
CAPITAL OUTLAYS	60,392,004	74,812,753
DEBT SERVICE		
Principal	23,883,274	23,005,000
Interest	13,456,830	12,446,348
	37,340,104	35,451,348
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Contribution for Teacher's Retirement	29,711,559	29,366,098
Transfer to Other Funds	6,868,386	7,722,942
	36,579,945	37,089,040
Total Expenditures	$1,234,482,878	$1,139,884,452

EXHIBIT VI ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS FOR THE YEAR ENDED JUNE 30, 1981

	Enterprise Funds	Internal Service Funds
REVENUES		
Sales	$ 71,540,872	$ -
Intergovernmental Billings	-	23,085,615
	71,540,872	23,085,615
Cost of Goods Sold	42,041,833	8,679,423
Gross Income	29,499,039	14,406,191
Fees and Licenses	10,521,282	-
	40,020,321	14,406,191
EXPENSES		
Personal Services	5,871,821	5,948,753
General Operating Expenses	3,801,558	4,159,747
Depreciation	277,448	3,453,208
Maine Guarantee Authority Losses	1,356,094	-
	11,306,922	13,561,708
Net Operating Income	28,713,398	844,482
NON-OPERATING REVENUE (EXPENSES)		
Interest Income	397,198	961,677
Other Non-Operating Income	-	247,940
Interest Expense	(14,023)	(73,465)
	383,175	1,136,152
Net Income	29,096,573	1,980,635
RETAINED EARNINGS (DEFICIT) July 1, 1980	(29,291,490)	3,194,390
TRANSFERRED TO GENERAL FUND	(31,131,097)	-
RETAINED EARNINGS (DEFICIT) June 30, 1981	$ (31,326,014)	$ 5,175,025

EXHIBIT VII ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1981

	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS		
Net Income	$ 29,096,573	$ 1,980,635
Add: Depreciation	277,448	3,453,208
	29,374,022	5,433,843
Transferred from Governmental Funds	1,680,089	-
Bond Proceeds	200,000	-
	31,254,111	5,433,843
APPLICATION OF FUNDS		
Purchase of Plant and Equipment (Net)	95,809	1,794,957
Repayment of Bonded Debt	110,000	-
Increase in Non-Current Assets	2,116,237	-
Decrease in Non-Current Liabilities	60,000	471,654
Transferred to General Fund	31,131,097	32,500
	33,513,144	2,299,111
Increase (Decrease) in Working Capital	$ (2,259,033)	$ 3,134,731
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ 1,159,692	$ 2,418,657
Receivables	(746,473)	140,237
Inventories	400,137	(239,869)
Other Assets	28,564	(57,235)
	841,920	2,261,789
Decrease (Increase) in Current Liabilities		
Payables	(3,418,538)	69,376
Other Current Liabilities	317,583	803,565
	(3,100,954)	872,942
Increase (Decrease) in Working Capital	$ (2,259,033)	$ 3,134,731

EXHIBIT VIII

TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1981

	Expendable Trusts		Non-Expendable Trusts
	Retirement System	Other	
REVENUES AND OTHER ADDITIONS			
Contributions:			
Individuals	$ 43,718,932	$ -	$ -
Transfers from Other Funds	59,399,104	468,845	-
University of Maine and Maritime Academy	522,296	51,404,991	-
Cities, Towns and Counties	17,251,378	102,450,217	-
Interest and Dividends	28,628,894	4,452,333	-
Gain on Sales of Investments	18,443,057	-	103,198
Other Additions	12,561	3,325,328	81,244
Total Additions	167,976,225	162,101,715	184,442
EXPENDITURES AND OTHER DEDUCTIONS			
Benefit Payments	83,717,786	-	-
Refunds and Interest Allowed	15,599,923	-	-
Health and Group Life Insurance	992,465	4,112,653	-
Payroll Taxes and Deductions	-	94,756,885	-
Administrative Expenses	838,994	129,761	-
Refunds of Trust Deposits, Other Disbursements and Transfers	862,091	59,708,784	369,996
Total Deductions	102,011,260	158,708,085	369,996
Net Additions	65,964,964	3,393,629	(185,554)
FUND BALANCE JULY 1, 1980	315,411,214	26,507,899	6,365,517
FUND BALANCE JUNE 30, 1981	$381,376,178	$ 29,901,529	$ 6,179,963

GENERAL NOTES TO THE FINANCIAL STATEMENTS

I. GENERAL

Maine is the largest and most northern of the six New England states. Its land area of approximately 30,147 square miles supports over one million year-round residents. The State's economy is based on manufacturing - principally paper, lumber, textile and processed food products. Farming, fishing and tourism are also important industries.

The government of the State of Maine is divided into three distinct departments, the legislature, executive and judicial. The legislative body consists of 33 Senators and 151 members of the House of Representatives, all of whom are elected for two year terms. The Governor is elected to a four year term of office.

II. FISCAL ENTITY DEFINED

The State of Maine, as a fiscal entity, consists of all the various State agencies whose funding and daily operating policies are subject to review by the Legislature and/or Executive. Quasi-governmental units such as the following independently administered public authorities are not part of the State for purposes of centralized accounting or these financial statements:

University of Maine
Maine Maritime Academy
Maine Turnpike Authority
Maine Municipal Bond Bank
Maine Health Facilities Authority
Maine Housing Authority
Maine School Building Authority

III SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) The diverse nature of governmental operations and the necessity of determining legal compliance preclude a single, unified set of accounts for recording and summarizing all of the financial transactions of the State of Maine. Instead, the required accounts are organized on the basis of funds, each of which is completely independent of any other. Each fund is accounted so that the identity of its resources, obligations, revenues, expenditures and fund equity is continually maintained. The following funds are used by the State of Maine.

Governmental Funds	Other Funds
General Fund	Enterprise Funds
Highway Fund	Internal Service Funds
Other Special Revenue Funds	Trust and Agency Funds
Proceeds of Bonds (Capital Projects) Funds	
Debt Service Funds	

Fixed Asset and Long Term Debt account groups are maintained to identify the cost of State-owned property, plant and equipment, and long term debt.

b) Budgets: Biennial budgets for all Governmental Funds and larger other funds are prepared in even years. The budget process establishes a balancing of estimated revenues and other available resources with appropriations and authorizations. Unexpended funds that are not committed at the end of the fiscal year lapse to the unappropriated fund balance unless otherwise specified by law.

c) Basis of Accounting: Both the modified accrual and full accrual basis of accounting are used to record the various segmented operations of the State, as appropriate. Modified accrual accounting (used principally by the Governmental Funds) results in the recognition of only liquid assets readily convertible to cash and short term liabilities which will be paid by use of those assets. Revenues are recorded when measurable and available and expenditures are generally recorded in the period in which the goods or services are received. Commitments (encumbrances) for goods or services to be received in the future are recorded as a reservation of fund equity and are carried forward to subsequent years.

The accounts of the Enterprise Funds, Internal Service Funds and Expendable Trust Funds are maintained and reported on an accrual basis. Accrual accounting is used to record operations when it is important to match revenues in the period in which the goods or services generating those revenues were provided.

d) Valuation of Assets and Liabilities

i) Investments: Investments are carried at cost, which approximates market.

ii) Inventories: Inventories of Enterprise and Internal Service Funds are stated generally at the lower of cost (first-in, first-out) or market.

iii) Property, Plant and Equipment: Property, plant and equipment are stated at cost or estimated cost when original cost is not available. Capital assets of the Enterprise and Internal Service Funds are amortized by the straight-line method of depreciation over the estimated life of the asset.

Purchases of capital equipment are expenses in the Governmental Funds.

iv) Personnel service costs are expensed when paid. In addition to the normal carryover of June wages and salaries paid in early July, there was approximately $9.75 million of unrecorded employee vacation benefits at June 30, 1981.

IV. TREASURER'S CASH POOL

The State Treasurer combines all available cash for investment purposes. Earnings from the temporary investments are distributed to the participating funds based on daily average cash balances. Components at June 30, 1981 are summarized as follows (in thousands of dollars):

Description	Maturity	Interest Rate	Principal	Cost
U. S. Treasury Bills	1981	16.15 - 16.29%	$ 10,058	$ 9,561
Repurchase Agreements	1981	16.25 - 18.00%	6,400	6,400
Prime Rated Commercial Paper	1981	17.75 - 18.00%	81,500	74,525
Certificates of Deposit	1982	15.00 - 16.00%	80,505	80,505
				171,081
Excess Demand Cash over Investments				13,152
Total Treasurer's Demand Cash - All Funds June 30, 1981				$ 184,233

V. PENSIONS PLANS

State employees, local teachers and employees of participating local governmental units are eligible to participate in the Maine State Employees' Retirement System, which provides for retirement and other benefits. Generally retirement expense is comprised of the actuarially determined normal cost plus an amount accrued. The State's contribution to the System for State employees and teachers was $59 million in 1981.

At June 30, 1980 (the latest valuation date), the unfunded accrued benefits for State employees and teachers were approximately $942 million. The actuarially computed value of vested benefits is not available. The report of the consulting actuary for the system indicates that, under the actuarial assumptions used for the actuarial valuation, the contributions of employees and the State, together with investment income, will provide for the cost of unfunded accrued benefits within twenty-five years.

VI. BONDS PAYABLE

General obligation bonds outstanding at June 30, 1981 totalled $259,840,000. The source of repayment and annual maturities are as follows (in thousands of dollars):

DEBT SERVICE REQUIREMENTS TO MATURITY
SUMMARY BY SOURCE OF REPAYMENT

Source of Repayment	Principal	Interest
General Fund	$ 172,835	$ 54,930
Highway Fund	62,105	28,797
University of Maine and Vocational Technical Institutes - Self-liquidating	24,900	10,272
Total General Bonded Debt	$ 259,840	$ 93,999
Enterprise Funds	$ 550	$ 224

DEBT SERVICE REQUIREMENTS TO MATURITY
SUMMARY BY YEARS

Fiscal Year	Principal		Interest	
	General Bonded Debt	Enterprise Funds Debt	General Bonded Debt	Enterprise Funds Debt
1982	$ 26,015	$ 120	$ 14,164	$ 29
1983	25,855	120	12,765	25
1984	25,865	120	11,367	21
1985	24,820	30	9,970	17
1986	24,755	10	8,595	16
1987-1991	85,975	50	25,412	64
1992-1996	30,980	50	8,764	39
1997-2001	12,285	50	2,596	13
2002-2006	2,420	-	140	-
	$ 258,970	$ 550	$ 93,773	$ 224

In addition to the above schedule, General Purpose Mini Bonds in the amount of $937,917 were issued from July 28 to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1981 there was $869,643 still outstanding with a potential interest liability of $225,672.

Authorized and unissued bonds at June 30, 1981 totalled $150,067,546.

VII. COMMITMENTS AND CONTINGENCIES

a) Leases: The State is a party to various leases, principally for office space. The terms of all such leases expressly provide that the State shall not be obligated to pay any sums except where payment is provided by appropriation.

b) Highway Construction: At June 30, 1981 the Highway Fund had $33 million of contract commitments that were not recorded on the State records as encumbrances. Of this amount $22 million is due to be reimbursed by the Federal Government. The remainder 11 million is carried as a portion of the Reserve for Authorized Expenditures - Unencumbered.

c) The State of Maine is contingently liable through the Maine Guarantee Authority and the Maine and Veteran's Small Business Loan Funds (included in the Enterprise Funds) as guarantors of insured mortgages in the amount of $21.5 million.

d) Litigation:

i) The State of Maine, Department of Transportation has been sued in the Superior Court of Maine by the American Truckers Associations, Inc. seeking a declaration that certain interstate truck user fees payable to the Highway Fund are not constitutional. Pending outcome of this suit, the contested fees, which it has been estimated could amount to 5 or 6 million dollars per annum, are held in escrow.

ii) Individual and class action suits have been filed against the State Tax Assessor in opposition to certain rulings on taxable income. Determinations against the State could require refunds of approximately 3 million dollars of taxes paid in previous years.

iii) A class action suit has been filed by the inmates at the Maine State Prison challenging the conditions of confinement and seeking an order requiring the State to correct certain physical conditions and administrative practices at the prison. In the opinion of the Attorney General, there is some likelihood that the Court may require alteration of certain physical facilities or administrative practices, however the possible costs in such a case cannot be estimated at this time.

iv) The State, its agencies or officials are involved in numerous other legal actions. While the ultimate effect of such actions cannot be ascertained at this time, the liabilities which may arise from such actions would not materially impact the financial position of the State.

e) The State is self-insured with respect to workers' compensation, and records the costs of compensation for claims awarded on a pay-as-you-go basis. The liability for claims asserted but not awarded and claims which may be asserted is not subject to reasonable estimate, however the ultimate liability will not have a material effect on the financial condition or results or operations of the funds of the State of Maine.

VIII. OTHER

For easier reading the cents have been omitted in the accompanying schedules and consequently the detail does not add to the totals in all cases.

GENERAL FUND

The General Fund is the largest of the State's operating funds. Its purpose is to finance all state government activities not specifically financed by dedicated revenue.

The General Fund unappropriated surplus was $24.9 million at June 30, 1981. However, this amount does not reflect approximately $2.0 million of the State's share of unpaid medical care bills and general assistance payments.

General Fund revenues increased from $522 million in 1980 to $579 million in 1981 while the expenditures increased from $524 million to $573 million.

EXHIBIT A-1

GENERAL FUND

COMPARATIVE BALANCE SHEET

	June 30 1981	June 30 1980
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 42,409,071	$ 35,971,011
Cash - Other	34,755	34,395
Accounts Receivable:		
Tax Accounts	12,543,933	9,751,980
Other	2,592,433	3,234,198
	15,136,367	12,986,179
Less - Allowance for Possible Losses	4,016,227	2,669,193
Net Accounts Receivable	11,120,140	10,316,985
Due from Other Funds	16,000	162,000
Working Capital Advances to Other Funds	4,702,606	4,795,106
Due from Bar Harbor Ferry Terminal	166,666	200,000
Other Assets	1,486,360	1,092,039
	$ 59,935,600	$ 52,571,537
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 3,112,680	$ 2,501,805
Due to Other Funds	3,066,602	2,693,478
Other Liabilities	3,253,307	2,598,565
	9,432,589	7,793,850
Fund Equity		
Appropriated:		
Encumbrances	3,661,415	3,677,869
Authorized Expenditures - Unencumbered	7,668,390	9,434,222
State Contingent Account	350,000	350,000
Operating Capital	8,000,000	7,000,000
Guarantee Reserve Fund	1,000,000	-
Working Capital Advances	4,702,606	4,795,106
Advance to Bar Harbor Ferry Terminal	166,666	200,000
Advance to Other Funds	16,000	162,000
	25,565,078	25,619,197
Unappropriated	24,937,932	19,158,489
	50,503,011	44,777,687
	$ 59,935,600	$ 52,571,537

EXHIBIT A-2

GENERAL FUND

ANALYSIS OF CHANGES IN FUND EQUITY

	YEAR ENDED JUNE 30	
	1981	1980
Balance at Beginning of Year	$ 19,158,489	$ 26,410,053
Adjustment of Prior Year's Transactions	(108,020)	41,194
Adjusted Balance	19,050,468	26,451,248
Additions:		
Revenues	578,954,080	522,273,861
Appropriation Balances Carried Forward at the Beginning of the Year (Adjusted)	13,499,045	10,520,108
Repayment of Appropriated Receivables, Advances, etc.	158,583	353,333
Repayment of Working Capital Advances	92,500	20,000
	592,704,209	533,167,303
Deductions:		
Expenditures	573,009,649	524,753,955
Appropriation Balance Carried Forward at the End of the Year	11,329,805	13,112,091
Transfers to Other Funds	477,290	1,344,015
Increase Reserve for Operating Capital	1,000,000	1,000,000
Working Capital Advance	-	250,000
Guarantee Reserve Fund	1,000,000	-
	586,816,746	540,460,062
Balance at End of Year	$ 24,937,932	$ 19,158,489

EXHIBIT A-3

GENERAL FUND

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30 1981	YEAR ENDED JUNE 30 1980	1981 BUDGETED REVENUE
TAXES			
Property Taxes:			
Unorganized Territories	$ 4,693,241	$ 5,732,378	$ 5,545,000
Spruce Budworm Tax	(12,658)	1,120,811	-
Other Property Taxes	1,348,807	1,138,338	1,192,215
Inheritance and Estate Tax	14,235,541	11,397,504	11,000,000
Sales and Use Tax	225,873,713	205,294,514	230,575,472
Cigarette Tax	24,375,774	24,165,799	25,000,000
Income Tax:			
Individual	169,635,726	137,385,262	150,442,000
Corporate	37,513,600	43,312,921	38,400,000
Taxes of Specific Businesses or Occupations:			
Corporations	651,800	679,753	505,400
Public Utilities	18,611,712	16,978,553	19,828,000
Insurance Companies	13,405,055	12,546,431	13,092,000
Commission on Pari-Mutuels	1,005,012	794,705	870,000
Other	1,169,410	1,305,717	1,602,499
Other Taxes	192,584	147,001	167,104
Total Taxes	512,699,322	461,999,693	498,219,690
FINES, FORFEITS AND PENALITIES	9,256,189	8,893,614	7,143,570
INCOME FROM INVESTMENTS	6,686,377	6,454,027	4,000,000
INTERGOVERNMENTAL REVENUES:			
Federal Government	949,697	902,229	1,308,299
Cities, Towns and Counties	764,011	1,205,317	823,300
REVENUE FROM PRIVATE SOURCES	610,243	654,012	672,000
SERVICE CHARGES FOR CURRENT SERVICES	11,759,083	9,065,460	13,112,647
TRANSFERRED FROM BUREAU OF ALCOHOLIC BEVERAGES	30,037,762	27,689,272	26,347,364
TRANSFERRED FROM LOTTERY COMMISSION	1,093,334	896,228	2,211,121
CONTRIBUTION FROM OTHER FUNDS	5,019,696	4,333,973	3,880,208
MISCELLANEOUS	78,359	180,031	336,655
	$ 578,954,080	$ 522,273,861	$ 558,054,854

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Legislative Appropriation	C tingent count nsfers
GENERAL GOVERNMENT			
Attorney General	$ 66,800	$ 2,717,508	$ -
Audit Department	20,289	395,212	-
Executive Department			
Governor's Office	8,750	438,869	13,232
Blaine House	849	116,217	-
State Development Office	158,286	830,518	-
State Planning Office	13,957	501,848	-
Criminal Justice Planning and Assistant Agency	-	362,747	-
Community Services	417,055	250,000	-
Other	505	295,380	-
Finance and Administration Department			
Commissioner's Office	-	59,841	1,768
Administrative Services	-	166,326	-
Bureau of Accounts and Control	122	1,064,567	-
Bureau of Budget	-	328,206	-
Bureau of Public Improvements	267,195	6,488,967	67,195
Bureau of Purchases	610	321,042	-
Bureau of Taxation	31,560	11,159,731	-
Maine Insurance Advisory Board	75,187	155,227	-
Compensation and Benefit Plans	5,429,259	11,189,201	-
Fuel Reserve	68,107	1,500,000	-
Other	22,328	717,315	
Judicial			
Supreme and Superior Courts	45,046	10,889,845	-
District Courts	-	36,000	-
Legislative			
Legislature	290,085	3,809,923	-
Legislative Research	16,374	568,625	-
Law and Legislative Reference Library	7,482	192,503	-
Other	706	111,243	-
Secretary of State Department			
Secretary of State	19,652	665,245	-
State Archives	6,424	334,838	-
Treasurer of State			
Department Operations	6,080	337,501	-
Debt Service	47,235	23,370,003	-
Reimbursement to Municipalities	-	5,720,000	-
Independent Agencies			
Personnel Department	15,609	641,105	-
Other	6,911	295,385	1,384
	7,042,470	86,030,938	83,581

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ 153,132	$ 2,937,440	$ 2,820,485	$ 81,460	$ 35,495	$ -
22,507	438,008	427,195	10,813	-	-
50,019	510,870	498,448	2,831	4,591	5,000
(2,100)	114,966	110,117	2,649	2,200	-
13,019	1,001,823	809,716	36,644	155,462	-
31,644	547,450	530,796	564	16,089	-
(41,957)	320,789	114,885	-	-	205,904
-	667,055	622,974	18,503	25,577	-
38,605	334,491	331,958	2,293	240	-
9,314	70,923	70,672	250	-	-
24,008	190,334	190,253	80	-	-
65,765	1,130,454	1,124,858	5,035	561	-
6,879	335,085	328,969	5,869	246	-
(1,144,555)	5,678,802	4,157,257	8,911	201,040	1,311,593
20,853	342,505	341,291	1,079	134	-
305,958	11,497,250	11,475,833	3,244	18,172	-
19,985	250,399	250,013	385	-	-
(15,360,976)	1,257,483	-	-	-	1,257,483
(1,568,107)	-	-	-	-	-
(156,354)	583,289	332,957	225,238	25,094	-
7,966	10,942,857	10,853,902	19,157	69,797	-
(36,000)	-	-	-	-	-
-	4,100,008	4,076,692	-	4,192	19,123
-	584,999	521,114	13,884	50,000	-
-	199,985	192,080	401	7,504	-
-	111,949	106,855	4,758	335	-
31,423	716,321	683,677	22,136	10,506	-
23,341	364,603	363,724	91	787	-
-	343,581	317,827	25,753	-	-
3,079,429	26,496,667	26,496,667	-	-	-
-	5,720,000	5,708,877	11,122	-	-
108,869	765,583	708,165	48,282	9,134	-
-	303,680	276,954	26,725	-	-
(14,297,327)	78,859,663	74,845,226	578,168	637,163	2,799,104

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Legislative Appropriation	Contingent Account Transfers
ECONOMIC DEVELOPMENT			
Agriculture, Food and Rural Resources	$ 41,607	$ 2,315,228	$ -
Business Regulation Department	-	197,590	8,500
Marine Resources Department	64,642	2,547,312	30,000
Independent Agencies			
Workers Compensation Commission	1,536	546,606	-
Public Utilities Commission	3,989	778,064	-
Other	208,529	200,000	-
	320,305	6,584,800	38,500
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration	51,514	855,627	-
General Purpose Aid for Local Schools	799,596	193,667,000	-
General Purpose Aid for Indian Schools	-	50,000	32,479
Other Local School Programs	129	1,281,546	-
Schooling of Children in Unorganized Territories	182,812	2,269,312	-
Vocational Education			
Administration	-	459,326	(32,479)
Post Secondary	-	50,000	
Central Maine Voc. Tech. Institute	31,056	1,705,369	-
Eastern Maine Voc. Tech. Institute	57,006	1,713,313	-
Kennebec Valley Voc. Tech. Institute	7,176	478,380	-
Northern Maine Voc. Tech. Institute	13,583	1,854,977	-
Southern Maine Voc. Tech. Institute	76,443	2,594,975	-
Washington County Voc. Tech. Institute	11,729	1,080,868	-
School of Practical Nursing	-	173,313	-
Adult Education	5,670	1,643,220	-
Grant/Loan Scholarship Program	9,726	1,700,000	-
Teachers Retirement	-	23,224,193	-
Governor Baxter School for the Deaf	38,231	1,537,004	-
Other Education Programs	287	1,998,905	-
State Historian	186	500	-
Maine Historic Preservation Comm.	2,500	39,933	-
Capital Construction Repairs and Improvement	429,198	-	-
Arts and Humanities	-	191,591	-
State Library	1,583	1,537,836	-
Museum	20,978	588,913	-
Independent Agencies			
Maine Maritime Academy	-	2,398,550	-
University of Maine	-	49,311,978	-
Maine Historical Society	-	24,000	-
	1,739,411	292,430,629	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ 160,757	$ 2,517,592	$ 2,431,309	$ 9,945	$ 50,886	$ 25,451
6,114	212,204	206,797	5,260	146	-
217,276	2,859,230	2,721,119	12,948	116,996	8,166
29,795	577,937	571,473	5,236	1,228	-
63,627	845,681	842,883	518	2,278	-
-	408,529	101,285	-	-	307,244
477,571	7,421,176	6,874,868	33,909	171,536	340,861
103,303	1,010,444	945,840	23,074	41,529	-
-	194,466,596	193,002,664	-	-	1,463,932
-	82,479	82,479	-	-	-
(36,408)	1,245,267	1,237,729	7,538	-	-
131,209	2,583,333	2,457,391	-	1,663	124,278
19,904	446,751	399,481	46,837	432	-
-	50,000	49,948	52	-	-
300,712	2,037,138	1,970,782	921	46,865	18,569
247,180	2,017,499	2,001,337	27	16,134	-
65,608	551,165	532,047	3,512	15,189	416
400,308	2,268,868	2,259,994	57	8,816	-
740,026	3,411,444	3,339,659	2	67,933	3,848
298,242	1,390,840	1,318,432	786	71,621	-
17,590	190,903	189,801	594	508	-
(61,982)	1,586,908	1,586,908	-	-	-
-	1,709,726	1,473,938	-	-	235,787
-	23,224,193	23,224,191	1	-	-
697,932	2,273,167	1,910,849	7,806	178,101	176,411
(25,844)	1,973,347	1,945,608	21,201	6,537	-
-	686	195	-	-	490
5,710	48,143	46,624	2	1,515	-
(429,198)	-	-	-	-	-
175	191,766	180,107	11,658	-	-
89,238	1,628,657	1,569,409	37,340	21,908	-
73,644	683,536	671,877	75	7,548	4,035
37,715	2,436,265	2,436,265	-	-	-
-	49,311,978	49,311,978	-	-	-
-	24,000	24,000	-	-	-
2,675,068	296,845,109	294,169,542	161,490	486,305	2,027,770

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Legislative Appropriation	Contingent Account Transfers
HUMAN SERVICES			
Human Services Department			
Administration	$ 4,563	$ 8,169,673	$ -
Bureau of Health	2,497	1,807,097	-
Medical Care Administration	12,884	1,205,705	-
Medical Care Payments	330,145	55,106,664	-
Bureau of Social Welfare	-	1,878,216	-
Aid to Families with Dependent Children	216,537	17,600,000	-
General Assistance	-	1,750,000	-
Supplemental Security Income	111,957	9,273,000	-
Bureau of Resouce Development	-	249,146	-
Purchased Services	41,882	747,955	-
Child Welfare Services	1,739	2,657,689	-
Bureau of Rehabilitation	10,067	2,987,494	-
Bureau of Maine's Elderly	87,360	1,785,479	-
Other Human Service Programs	52,758	1,455,620	-
Indian Affairs Department	2	-	-
Mental Health and Corrections Department			
Departmental Operations	14,799	1,715,441	-
Community Mental Health	-	4,717,906	-
Food	73,197	1,898,578	-
Fuel	20,230	1,450,344	-
Unemployment Compensation	210	250,000	-
Capital Construction Repairs and Impr.	711,599	-	-
Children Mental Health Services	7,400	1,700,000	-
Military and Naval Children's Home	2,737	178,146	-
Augusta Mental Health Institute	46,180	8,666,245	-
Bangor Mental Health Institute	23,011	7,593,909	-
Community Mental Retardation Service	538,732	5,023,134	-
Pineland Center	90,727	10,226,446	-
Aroostook Residential Center	2,146	147,910	-
Elizabeth Levinson Center	13,299	860,898	-
Community Correctional Services	30,000	867,123	-
Probation and Parole	-	1,369,640	-
Correction Improvement Program	-	438,000	-
Maine Youth Center - South Portland	5,701	3,633,938	-
Maine Correctional Center	14,373	2,993,659	-
State Prison	65,985	4,738,479	-
Independent Agencies			
Human Rights Commission	101	94,293	-
Other	4,785	207,504	200
	2,537,617	165,445,331	200

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ 1,189,533	$ 9,363,769	$ 9,363,767	$ 2	$ -	$ -
346,786	2,156,380	2,153,068	1,111	2,200	-
133,401	1,351,990	1,312,269	336	39,384	-
(312,168)	55,124,641	54,506,152	269	20,270	597,949
111,485	1,989,701	1,982,274	3	7,423	-
-	17,816,537	17,115,970	-	-	700,567
-	1,750,000	1,749,931	68	-	-
411,989	9,796,946	9,796,946	-	-	-
38,375	287,521	287,123	1	396	-
6,065	795,902	685,589	1,879	108,432	-
(55,000)	2,604,428	2,575,116	-	-	29,311
42,087	3,039,648	3,016,942	9,287	13,418	-
30,831	1,903,670	1,813,311	1,360	88,997	-
-	1,508,378	1,459,644	8,596	40,137	-
-	2	-	2	-	-
167,494	1,897,734	1,892,123	2,128	3,482	-
-	4,717,906	4,669,489	118	48,298	-
30,000	2,001,775	1,998,337	26	3,410	-
848,786	2,319,360	2,317,187	1,557	616	-
(100,000)	150,210	139,378	10,831	-	-
111,460	823,059	440,654	-	242,747	139,657
-	1,707,400	1,586,445	3,674	117,279	-
30,738	211,621	208,239	276	3,027	77
1,426,052	10,138,478	10,108,497	1,147	28,834	-
1,140,960	8,757,880	8,595,153	11,442	18,916	132,367
221,275	5,783,141	5,219,205	46,565	517,370	-
1,910,919	12,228,092	12,185,381	524	42,177	9
26,087	176,143	173,365	25	2,751	-
106,298	980,495	972,654	1,362	6,380	99
9,155	906,278	860,559	-	45,719	-
187,867	1,557,507	1,537,402	19,600	504	-
(388,905)	49,095	48,880	215	-	-
560,645	4,200,285	4,189,470	-	10,815	-
1,003,652	4,011,685	3,929,370	40,563	41,748	1
1,481,097	6,285,562	6,095,643	4,794	125,477	59,646
7,826	102,221	101,830	-	391	-
3,509	215,999	186,133	16,384	13,480	-
10,728,305	178,711,453	175,273,514	184,160	1,594,090	1,659,687

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Legislative Appropriation	Contingent Account Transfers
MANPOWER			
Manpower Affairs Department			
Bureau of Labor and Industry	$ 110	$ 659,776	$ -
Labor Relations Board	-	187,917	-
Other	2,135	-	-
	2,245	847,693	-
NATURAL RESOURCES			
Conservation Department			
Central Administration	95	305,793	-
Capital Construction, Repairs and Impr.	120,244	-	-
Bureau of Forestry	801,012	5,619,145	-
Bureau of Geology	7,349	304,613	-
Land Use Regulation Commission	-	306,082	-
Bureau of Parks and Recreation	43,908	2,106,184	-
Bureau of Public Lands	19,504	43,536	-
Municipal Recreation Fund	5,978	100,000	-
Environmental Protection Department	113,645	2,228,153	-
Inland Fisheries and Wildlife Department			
Warden Services	-	106,900	-
Atlantic Sea Run Salmon Commission	45,891	141,871	-
Independent Agencies			
Saco River Corridor Commission	3,779	10,000	-
Atlantic State Marine Fisheries	-	10,200	-
	1,161,408	11,282,477	-
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services			
Administration	-	126,745	-
Military Bureau	7,947	1,820,915	-
Bureau of Civil Emergency Preparedness	-	138,004	-
Bureau of Veterans Services	81,783	1,034,473	-
Capital Construction, Repairs and Impr.	378,037	-	-
Public Safety Department			
State Police	1,617	3,188,949	-
Maine Criminal Justice Academy	2,387	356,710	-
Liquor Enforcement	5,524	468,272	-
Bureau of Capital Security	4,642	127,521	-
Capital Construction, Repairs and Impr.	8,168	-	-
	490,110	7,261,589	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ 70,929	$ 730,815	$ 727,042	$ 3,562	$ 210	$ -
23,783	211,700	210,433		1,266	-
-	2,135	-	2,135	-	-
94,712	944,651	937,476	5,699	1,476	-
36,098	341,986	341,075	143	767	-
176,275	296,519	187,412	-	65,619	43,486
769,413	7,189,571	6,496,782	22,754	262,909	407,124
-	311,962	307,595	3,404	962	-
37,926	344,008	320,176	115	23,715	-
358,457	2,508,549	2,474,300	2,225	31,669	353
163	63,203	41,521	9,271	1,806	10,604
-	105,978	94,884	-	-	11,093
82,695	2,424,494	2,326,191	4,248	21,012	73,042
(10,000)	96,900	94,334	2,565	-	-
156	187,918	128,699	14,219	-	45,000
-	13,779	11,836	1,943	-	-
-	10,200	10,199	-	-	-
1,451,184	13,895,070	12,835,011	60,892	408,463	590,703
4,392	131,137	131,135	1	-	-
382,773	2,211,636	2,204,214	1,282	6,139	-
14,710	152,714	152,713	-	-	-
19,144	1,135,400	1,030,849	2,762	1,784	100,004
539,690	917,727	761,366	-	151,122	5,239
(2,918,735)	271,831	248,495	21,718	1,617	-
61,666	420,764	388,550	6,622	25,590	-
87,490	561,287	553,809	5,752	1,725	-
24,908	157,071	155,951	132	988	-
11,590	19,758	14,465	-	5,250	43
(1,772,369)	5,979,329	5,641,551	38,273	194,218	105,286

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Legislative Appropriation	Contingent Account Transfers
TRANSPORTATION			
Transportation Department			
Bureau of Public Transportation	$ -	$ 400,000	$ -
Travel Information Services	-	221,442	-
Bureau of Waterways	122,941	1,353,229	-
Bureau of Aeronautics	69,110	401,094	7,000
Capital Construction, Repairs & Impr.	13,424	-	-
	205,476	2,375,765	7,000
	$13,499,045	$572,259,222	$ 129,281

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 400,000	$ 232,348	$ -	$ 167,651	$ -
-	221,442	221,442	-	-	-
115,000	1,591,170	1,484,952	4,955	-	101,263
48,188	525,392	478,280	3,253	150	43,708
2,375	15,799	15,435	-	360	4
165,563	2,753,805	2,432,458	8,209	168,161	144,975
$ (477,290)	$ 585,410,259	$ 573,009,649	$1,070,803	$ 3,661,415	$7,668,390

EXHIBIT A-5

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1981	1980
PERSONAL SERVICES		
Salaries and Wages	$ 90,996,394	$ 82,492,682
Retirement Costs	13,310,953	11,964,690
Health Insurance and Other Fringe Benefits	2,567,966	2,293,483
Unemployment Reimbursements	394,136	312,696
	107,269,450	97,063,551
CONTRACTURAL SERVICES		
Professional Fees and Special Services	14,879,814	13,951,356
Traveling Expenses	3,002,200	2,597,424
Operating State-owned Vehicles	1,698,810	1,481,560
Utility Services	4,785,726	4,072,363
Rents	1,790,178	1,714,465
Insurance and Repairs	1,572,574	1,911,611
General Operating Expenses	8,223,825	8,887,088
	36,125,351	34,780,547
COMMODITIES		
Foods	2,286,689	1,972,775
Fuels	4,245,337	3,505,192
Office Supplies	524,224	726,838
Clothing and Clothing Materials	275,106	237,844
Other Departmental and Institutional Supplies	2,814,382	2,765,975
	10,145,740	9,208,626
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	128,000	121,075
To Cities, Towns and Counties	201,449,909	193,465,205
To Public and Private Organizations	67,174,542	60,636,326
To Individuals:		
Aid to Families with Dependent Children	18,208,454	16,261,984
Supplemental Social Security Income	4,367,635	4,655,000
Assistance and Medical Care	70,512,419	60,140,813
Miscellaneous	273,740	633,946
Pension and Compensation for Injuries	1,746,049	1,391,382
	363,860,751	337,305,734
CAPITAL OUTLAYS		
Land and Land Rights	-	19,850
Buildings and Improvements	1,944,664	1,814,663
Equipment	2,040,240	2,436,131
	3,984,904	4,270,644
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Service Fund		
For Debt Retirement	17,483,274	17,375,000
For Bond Interest	9,013,392	9,092,909
Maine State Retirement System - Trust Fund	23,224,191	13,706,404
Other Funds	1,902,592	1,950,536
	51,623,451	42,124,849
TOTAL EXPENDITURES	$ 573,009,649	$ 524,753,955

EXHIBIT A-6

GENERAL FUND

ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1981

Balance July 1, 1980		$ 350,000
GENERAL GOVERNMENT		
Office of the Governor:		
Council on Physical Fitness		4,422
Internship Program		2,000
Board of Dental Examiniation		2,655
Finance and Administration		
Commissioner's Office		1,768
Bureau of Public Improvements		67,195
Board of Assessment Review		1,384
		83,581
ECONOMIC DEVELOPMENT		
Marine Resources		30,000
Business Regulations		8,500
		38,500
HUMAN SERVICES		
Advisory Council on Status of Women		200
MANPOWER		
Manpower Affairs		4,154
TRANSPORTATION		
State Plane		7,000
Total Appropriations		129,281
		220,718
Add Amounts Necessary to Restore Account		129,281
Balance June 30, 1981		$ 350,000

Reference 5 M.R.S.A., Section 1507

EXHIBIT A-7

GENERAL FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL FUND BONDS

Fiscal Year	Principal	Interest
1982	$ 19,180,000	$ 9,525,912
1983	19,115,000	8,478,920
1984	19,115,000	7,433,877
1985	18,730,000	6,380,617
1986	18,650,000	5,340,263
1987	15,695,000	4,304,547
1988	14,105,000	3,424,735
1989	12,520,000	2,637,045
1990	9,670,000	1,994,222
1991	7,550,000	1,452,715
1992	5,785,000	1,038,595
1993	4,445,000	751,993
1994	2,490,000	542,712
1995	1,765,000	402,131
1996	540,000	296,500
1997	540,000	243,300
1998	540,000	190,100
1999	540,000	136,900
2000	540,000	88,700
2001	450,000	40,500
	$ 171,965,000	$ 54,704,284

In addition to the above schedule, General Purpose Mini Bonds in the amount of $937,917 were issued from July 28th to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1981 there was $869,643 still outstanding with a potential interest liability of $225,672.

HIGHWAY FUND

The Highway Fund is used to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, other dedicated revenues, except for Federal matching funds, and proceeds of bonds. The Federal matching funds and corresponding expenditures are accounted for in the Other Special Revenue Funds.

This Fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and seventy-two percent of the cost of State Police administration.

EXHIBIT B-1

HIGHWAY FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1981	1980
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 13,441,480	$ 22,161,733
Cash - Other	11,375	7,450
Accounts Receivable		
Tax Accounts	2,876,085	3,723,192
Other	1,001,148	295,305
	3,877,233	4,018,498
Less - Allowance for Possible Losses	184,358	119,569
Net Accounts Receivable	3,692,874	3,898,928
Due from Other Funds	369,598	204,172
Working Capital Advances to Other Funds	13,582,114	13,582,114
Due from Portland Terminal Company	514,861	558,570
Other Assets	44,719	8,541
	$ 31,657,025	$ 40,421,511
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 1,173,060	$ 2,465,400
Due to Other Funds	141,083	113,823
Other Current Liabilities	-	132
	1,314,144	2,579,356
Fund Equity		
Allocated		
Encumbrances	9,494,729	7,236,148
Authorized Expenditures	32,135,980	35,808,583
	41,630,710	43,044,732
Less - Amount to be Provided from Bond Issues	28,000,000	29,100,000
	13,630,710	13,944,732
Portland Terminal Company	514,861	558,570
Advances to Other Funds	128,000	128,000
Working Capital Advances	13,582,114	13,582,114
Plant Nursery	46,187	46,752
	27,901,874	28,260,170
Unallocated	2,441,006	9,581,984
	30,342,881	37,842,154
	$ 31,657,025	$ 40,421,511

EXHIBIT B-2

HIGHWAY FUND

ANALYSIS OF CHANGES IN UNALLOCATED FUND BALANCE

	YEAR ENDED JUNE 30	
	1981	1980
Balance at Beginning of Year	$ 9,581,984	$ 7,912,284
Adjustment of Prior Year's Transactions	117,500	149,234
	9,699,485	8,061,619
Additions:		
Revenues	91,348,635	95,150,701
Appropriation Balances Carried Foward-Beginning of Year (Adjusted)	42,668,291	47,267,641
Allocation of Proceeds of Bond Issue	7,300,000	9,200,000
Repayment of Appropriated Receivables, Advances, Etc.	171,949	43,708
Adjustment to Prior Year Allocations	393,000	-
Transfer from Other Funds	3,263,726	2,867,269
	145,145,602	154,529,321
Deductions:		
Expenditures	110,773,371	109,854,410
Appropriation Balances Carried Forward-End of Year	41,630,710	43,044,732
Working Capital Advance	-	93,000
Increases in Reserves, Contingencies, Etc.	-	16,812
	152,404,081	153,008,956
Balance at End of Year	$ 2,441,006	$ 9,581,984

EXHIBIT B-3

HIGHWAY FUND

COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		1981 BUDGETED
	1981	1980	REVENUE
TAXES			
Gasoline Tax	$ 42,837,722	$ 45,300,517	$ 45,628,500
Use Fuel and Motor Carrier Taxes	5,114,503	4,982,178	5,571,500
Motor Vehicle Fees and Driver's Licenses	34,181,762	35,790,507	35,727,253
Other	844,997	1,142,775	1,167,787
Total Taxes	82,978,986	87,215,979	88,095,040
FINES, FORFEITS AND PENALITIES	451,509	357,263	497,500
INCOME FROM INVESTMENTS	1,265,535	903,123	1,379,000
CITIES, TOWNS AND COUNTIES	3,649,380	3,774,039	5,054,255
SERVICE CHARGES FOR CURRENT SERVICES	2,735,912	2,757,811	1,702,070
OTHER REVENUES	267,310	142,482	144,725
	$ 91,348,635	$ 95,150,701	$ 96,872,590

EXHIBIT B-4

HIGHWAY FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDING JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Allocations	
		Legislative	Governor
GENERAL GOVERNMENT			
Bureau of Public Improvements	$ 280	$ 346,392	$ 72,673
Compensation and Benefit Plans	1,348,476	6,759,414	-
Secretary of State	370,127	3,873,882	-
	1,718,883	10,979,688	72,673
ECONOMIC DEVELOPMENT			
State Claims Board	-	86,450	30,000
Public Utilities	896,317	-	-
	896,317	86,450	30,000
PUBLIC PROTECTION			
State Police	58,595	8,393,111	252,395
	58,595	8,393,111	252,395
TRANSPORTATION			
Accounting and Auditing Services	-	364,000	-
Highway Safety	8,859	159,275	-
Topographic Mapping	-	10,000	-
Administration Costs	324,646	5,622,681	488,284
Construction of Highways	34,505,652	8,848,000	-
Maintenance	4,817,040	50,856,758	-
Other	338,295	20,960	-
Debt Service			
Retirement of Bonds	-	5,290,000	150,000
Interest on Bonded Indebtness	-	3,065,897	401,007
	39,994,497	74,237,571	1,039,291
	$42,668,291	$93,696,820	$ 1,394,359

Dedicated Revenue	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Lapsed	Encumbrances Carried	Unencumbered Balance
$ 1,709	$ 40,084	$ 461,138	$ 450,016	$ 10,831	$ 291	$ -
-	(3,468,698)	4,639,192	-	1,000,000	-	3,639,192
1,422,104	445,950	6,112,063	5,646,102	35,960	429,999	-
1,423,813	(2,982,663)	11,212,394	6,096,119	1,046,791	430,291	3,639,192
-	(5,635)	110,814	101,162	9,651	-	-
938,700	-	1,835,018	936,106	450,000	18,589	430,322
938,700	(5,635)	1,945,832	1,037,269	459,651	18,589	430,322
238,507	4,481,978	13,424,589	13,370,525	26,704	27,358	-
238,507	4,481,978	13,424,589	13,370,525	26,704	27,358	-
-	-	364,000	253,521	110,478	-	-
20,913	-	189,048	41,992	127,563	19,492	-
-	(10,000)	-	-	-	-	-
282,692	483,047	7,201,351	6,447,778	642,880	110,693	-
3,152,535	6,479,524	52,985,713	24,756,344	534,513	8,321,263	19,373,590
330,956	2,117,475	58,122,229	49,345,138	-	562,386	8,214,705
642,945	-	1,002,201	517,779	1,596	4,655	478,170
-	-	5,440,000	5,440,000	-	-	-
6,292	-	3,473,196	3,466,903	6,293	-	-
4,436,336	9,070,047	128,777,739	90,269,457	1,423,325	9,018,491	28,066,465
$7,037,358	$10,563,726	$155,360,555	$110,773,371	$2,956,474	$9,494,729	$32,135,980

EXHIBIT B-5

HIGHWAY FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1981	1980
PERSONAL SERVICES		
Salaries and Wages	$ 42,312,273	$ 41,305,337
Retirement Costs	7,312,928	7,058,898
Health Insurance and Other Fringe Benefits	1,372,488	1,210,048
Unemployment Reimbursements	302,368	211,656
	51,300,059	49,785,940
CONTRACTUAL SERVICES		
Professional Fees and Special Services	3,092,486	3,263,528
Traveling Expenses	1,380,031	1,473,155
Operating State-owned Vehicles	1,109,621	1,089,257
Utility Services	1,327,309	1,222,451
Rents	16,763,214	16,830,431
Repairs	269,805	258,617
Insurance	73,450	82,530
General Operating Expenses	993,101	1,162,025
	25,009,021	25,381,996
COMMODITIES		
Foods	349	405
Fuels	207,401	147,761
Office Supplies	447,381	410,263
Clothing and Clothing Materials	80,407	99,311
Other Departmental and Institutional Supplies	477,393	824,789
Highway Materials	12,751,209	10,471,235
	13,964,142	11,953,766
GRANTS, SUBSIDIES AND PENSIONS		
To Cities, Towns and Counties	4,436,517	4,858,297
Pensions and Compensation for Injuries	1,687,194	1,570,988
	6,123,711	6,429,285
CAPITAL OUTLAYS	3,288,421	5,269,192
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Services Fund		
For Debt Retirement	5,440,000	4,790,000
For Bond Interest	3,464,634	2,400,900
Other Funds	2,183,379	3,843,328
	11,088,013	11,034,228
TOTAL EXPENDITURES	$ 110,773,371	$ 109,854,410

EXHIBIT B-6

HIGHWAY FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
HIGHWAYS AND BRIDGES

Fiscal Year	Principal	Interest
1982	$ 5,860,000	$ 3,700,047
1983	5,710,000	3,388,402
1984	5,710,000	3,078,222
1985	5,010,000	2,778,542
1986	5,010,000	2,488,105
1987	5,010,000	2,195,666
1988	4,330,000	1,912,156
1089	3,955,000	1,666,987
1990	3,475,000	1,444,187
1991	3,475,000	1,230,343
1992	2,710,000	1,035,981
1993	2,310,000	876,493
1994	1,635,000	741,881
1995	1,635,000	617,393
1996	1,120,000	507,712
1997	1,120,000	412,837
1998	1,120,000	317,962
1999	1,120,000	223,087
2000	1,120,000	132,412
2001	470,000	41,737
2002	50,000	3,062
2003	50,000	2,187
2004	50,000	1,312
2005	50,000	437
	$ 62,105,000	$ 28,797,150

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are a grouping of various purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and Federal matching funds and grants. Expenditures of these funds can only be made in accordance with restrictions imposed by the source of the revenues.

EXHIBIT C-1

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30 1981	JUNE 30 1980
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 33,201,446	$ 20,595,351
Cash - Other	71,220	19,890
Deposits with U.S. Treasury	27,563,223	32,927,494
Accounts Receivables:		
Tax Accounts	8,277,087	8,263,115
Other	10,396,037	11,535,182
	18,673,125	19,798,297
Less Allowance for Possible Losses	5,241,359	3,322,992
Net Accounts Receivables	13,431,765	16,475,305
Due from Other Funds	1,819,523	1,706,185
Other Assets	678,773	334,329
	$ 76,765,952	$ 72,058,556
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 5,050,731	$ 2,469,642
Due to Other Funds	208,885	314,020
Other Liabilities	1,967,449	1,975,574
	7,227,066	4,759,237
Due to Federal Government	31,576,977	36,400,000
Fund Equity		
Encumbrances	12,430,347	10,860,303
Authorized Expenditures - Unencumbered	57,108,539	56,439,015
	69,538,886	67,299,318
Less - Advances from Federal Government	31,576,977	36,400,000
Net Available Funds	37,961,909	30,899,318
	$ 76,765,952	$ 72,058,556

Federal Expenditures	Employment Security Trust	Other Special Revenue
$ 18,325,982	$ 648,429	$ 14,227,035
1,220	-	70,000
-	27,563,223	-
-	-	8,277,087
4,761,532	5,010,042	624,463
4,761,532	5,010,042	8,901,550
-	5,010,042	231,316
4,761,532	-	8,670,233
-	-	1,819,523
630,319	-	48,453
$ 23,719,053	$ 28,211,653	$ 24,835,245
$ 4,337,917	$ 76,177	$ 636,636
167,034	-	41,850
-	-	1,967,449
4,504,952	76,177	2,645,936
-	31,576,977	-
10,062,298	-	2,368,048
9,151,803	28,135,475	19,821,260
19,214,101	28,135,475	22,189,308
-	31,576,977	-
19,214,101	(3,441,501)	22,189,308
$ 23,719,053	$ 28,211,653	$ 24,835,245

EXHIBIT C-2

OTHER SPECIAL REVENUE FUNDS

ANALYSIS OF CHANGES IN AVAILABLE FUNDS

	YEAR ENDED JUNE 30	
	1981	1980
Balance at Beginning of Year	$ 30,899,318	$ 30,280,959
Adjustments of Prior Year's Transactions	(234,113)	44,768
	30,665,205	30,325,728
Additions:		
Revenues	535,688,362	493,736,723
Reduction to Advances from Federal Covernment	4,823,023	-
Transfers from Other Funds	353,980	697,538
	540,865,365	494,434,261
Deductions:		
Expenditures	532,860,258	492,882,783
Repayment of Federal Grants and Advances from Other Funds	236,930	464,480
Transfers to Other Funds	471,473	513,408
	533,568,661	493,860,671
	$ 37,961,909	$ 30,899,318

DETAIL OF THIS YEAR		
Federal Expenditures	Employment Security Trust	Other Special Revenue
$ 13,742,259	$ (3,324,446)	$ 20,481,504
(317,044)	348,025	(265,094)
13,425,215	(2,976,420)	20,216,410
405,388,951	62,401,931	67,897,479
-	4,823,023	-
261,121	-	92,858
405,650,073	67,224,954	67,990,337
399,669,334	67,428,004	65,762,919
52,414	184,515	-
139,437	77,515	254,519
399,861,186	67,690,035	66,017,439
$ 19,214,101	$ (3,441,501)	$ 22,189,308

EXHIBIT C-3

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30 1981	1980
TAXES		
Property Taxes		
Unorganized Territories	$ 3,112,511	$ 922,136
Spruce Budworm Tax	6,382,170	6,960,363
Unemployment Tax	62,297,910	61,431,632
Sales and Use Tax	9,286,801	8,532,331
Income Tax	8,644,297	7,077,427
Gasoline Tax	728,246	676,567
Public Utilities Tax	449,787	223,263
Inland Fishing, Hunting and Related Taxes	6,700,691	6,300,914
Snowmobile Fees	276,634	220,201
Other Taxes on Specific Businesses and Organizations:		
Potato Tax	504,785	448,779
Sardine Tax	208,832	307,883
Insurance Companies	943,840	916,255
Banks and Banking	347,291	318,024
Milk Purchases by Dealers	963,905	693,237
Pari-Mutuels	718,626	517,817
Other Taxes	2,779,774	2,572,880
Total Taxes	104,346,108	98,119,715
FINES, FORFEITS AND PENALITIES	494,597	532,184
INCOME FROM INVESTMENTS	353,111	508,367
INTERGOVERNMENTAL REVENUE:		
Federal Government	* 411,501,163	375,619,544
Cities, Towns and Counties	3,781,783	4,287,501
REVENUE FROM PRIVATE SOURCES	7,167,684	6,586,572
SERVICE CHARGES FOR CURRENT SERVICES	6,044,924	5,963,553
SALES AND COMPENSATION FOR LOSS OF PROPERTY	599,698	414,956
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS	1,399,290	1,704,328
	$ 535,688,362	$493,736,723

* Anticipated Federal Revenues were not received, therefor the corresponding expenditures were not incurred.

1981 Budgeted Revenue	Federal Expenditures	Employment Security Trust	Other Special Revenue
$ 1,704,492	$ -	$ -	$ 3,112,511
6,000,000	-	-	6,382,170
60,000,000	-	62,297,910	-
10,320,333	-	-	9,286,801
7,870,834	-	-	8,644,297
711,018	-	-	728,246
149,631	-	-	449,787
6,207,145	-	-	6,700,691
356,460	-	-	276,634
545,000	-	-	504,785
297,290	-	-	208,832
768,504	-	-	943,840
328,000	-	-	347,291
940,329	-	-	963,905
555,000	-	-	718,626
2,781,724	-	-	2,779,774
99,535,760	-	62,297,910	42,048,197
504,200	-	-	494,597
77,500	194,957	83,196	74,958
* 493,512,906	*405,016,490	-	6,484,673
5,409,336	88,526	-	3,693,256
7,881,768	88,977	-	7,078,707
8,081,103	-	20,825	6,024,099
553,098	-	-	599,698
887,030	-	-	1,399,290
$ 616,442,701	$ 405,388,951	$ 62,401,931	$ 67,897,479

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Foward 7-1-80 Adjusted	Revenues
GENERAL GOVERNMENT		
Attorney General Department	$ 76,250	$ 507,497
Audit Department	152,946	278,553
Executive Department		
State Development Office	25,579	40,000
State Planning Office	149,680	2,400,078
Criminal Justice Planning and Assistance Agency	371,295	2,274,687
Community Services	337,261	32,610,780
Office of Manpower Planning	182,332	23,497,969
Office of Energy Resources	141,105	1,439,887
Other	55,210	47,500
Finance and Administration Department		
Bureau of Purchases	8,095	-
Bureau of Public Improvements	103,191	-
Unorganized Territory Education and Services Fund - Bureau of Taxation	5,939,275	3,028,656
Indian Services	7,590	15,197
Supreme Judicial, Superior and District Courts	42,415	212,000
Legislature	-	15,400
Secretary of State		
Administration	9,934	14,526
Highway Safety	23,215	4,996
State Archives	19,248	8,207
Treasury-Municipal Revenue Sharing	5,159	17,931,099
Personnel Department	44,803	22,856
Board of Bar Examiners	3,898	61,835
	7,698,488	84,411,729
ECONOMIC DEVELOPMENT		
Agriculture, Food and Rural Resources Dept.	1,015,176	4,935,353
Business Regulation Department	1,244,172	2,054,254
Marine Resources Department	496,975	882,182
Independent Agencies		
Regulatory Agencies	140,712	155,996
Public Utilities Commission	399,372	614,217
Blueberry Advisory Board	105,221	118,567
Maine Sardine Council	222,338	209,552
	3,623,968	8,970,124
EDUCATION AND CULTURE		
Education and Cultural Services Department		
Administration	170,462	1,561,036
Local School Nutrition Program	14,171	16,200,788
Other Local School Programs	320,005	161,595
Schooling of Children in Unorganized Territories	97,866	6,084

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Encumbrances Carried	Unexpended Balance June 30, 1981 Unencumbered Balance
$ 241,066	$ 824,813	$ 603,998	$ 16,238	$ 204,577
-	431,499	310,926	-	120,572
9,271	74,850	52,300	-	22,550
(556,014)	1,993,744	1,867,082	1,009,043	(882,381)
(796,941)	1,849,041	1,482,245	-	366,795
936	32,948,978	31,801,310	2,582,468	(1,434,800)
(1,698,964)	21,981,337	21,971,314	19,848	(9,825)
(195,219)	1,385,773	1,311,139	88,617	(13,983)
-	102,710	94,613	-	8,096
15,000	23,095	20,804	108	2,182
25,000	128,191	114,693	-	13,497
-	8,967,932	1,604,491	-	7,363,440
-	22,787	22,390	-	397
129,165	383,581	336,297	26,421	20,862
-	15,400	5,326	-	10,073
-	24,460	8,127	-	16,332
-	28,212	3,174	12,776	12,260
-	27,455	6,767	-	20,688
-	17,936,258	17,934,891	-	1,366
-	67,659	44,448	19,180	4,030
-	65,733	29,520	-	36,212
(2,826,701)	89,283,516	79,625,866	3,774,701	5,882,947
88,080	6,038,609	4,934,277	77,596	1,026,735
14,367	3,312,794	2,356,473	15,635	940,685
525,509	1,904,666	1,388,457	51,039	465,169
(3,267)	293,441	123,958	941	168,541
48,403	1,061,993	267,089	85,870	709,033
-	223,788	102,383	-	121,404
(60,586)	371,305	292,664	50,724	27,915
612,506	13,206,599	9,465,305	281,807	3,459,485
(105,685)	1,625,814	1,534,855	6,981	83,977
(226,028)	15,988,931	15,954,241	62,805	(28,115)
-	481,601	119,294	9,046	353,260
122,987	226,937	129,787	49	97,100

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNT AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Revenues
EDUCATION AND CULTURE (Con't)		
Education and Cultural Services Department (Con't)		
Vocational Education		
Administration	$ 144,248	$ 3,812,290
Vocational Education Trust Funds	29,241	14,358
Central Maine Vocational Technical Inst.	112,644	299,633
Eastern Maine Vocational Technical Inst.	59,584	551,143
Kennebec Valley Vocational Technical Inst.	88,336	180,272
Northern Maine Vocational Technical Inst.	126,509	1,043,968
Southern Maine Vocational Technical Inst.	314,334	1,354,235
Washington County Vocational Technical Inst.	145,024	170,869
School of Practical Nursing	1,472	-
Teachers Retirement	71,453	6,487,368
Adult Education	24,523	592,146
Children - Low Income and Exceptional	139,579	19,281,127
Student Loan Programs	1,253,519	1,197,408
Other Educational Programs	225,242	1,624,112
Governor Baxter School for the Deaf	67,773	-
Maine Historic Preservation Commission	4,206	605,268
Capital Construction, Repairs and Improvements	(113,851)	122,327
Arts and Humanities	8,110	479,362
State Library	55,108	492,381
Museum	156,957	141,019
	3,516,527	56,378,798
HUMAN SERVICES		
Human Services Department		
Administration	501,031	34,599
Bureau of Health	249,964	10,407,829
Medical Care Administration	256,410	5,731,970
Medical Care Payments	1,440,887	119,540,914
Bureau of Social Welfare	324,542	3,018,673
Aid to Families with Dependent Children	602,107	49,877,446
General Assistance	6,621	52,901
Bureau of Resource Development	83,406	7,034,544
Purchased Services	598,206	10,177,586
Child Welfare Services	53,893	378,671
Bureau of Rehabilitation	436,726	8,426,133
Bureau of Maine's Elderly	148,680	4,691,763
Other Human Service Programs	583,534	493,203
Mental Health and Corrections Department		
Community Mental Health	48,822	354,605
Food	131,748	-
Capital Construction, Repairs and Improvements	182,427	19,843
Military and Naval Children's Home	20	-
Augusta Mental Health Institute	98,197	327,836
Bangor Mental Health Institute	35,988	26,532
Community Mental Retardation Services	94,565	392,126

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Encumbrances Carried	Unexpended Balance June 30, 1981 Unencumbered Balance
$ (1,548,555)	$ 2,407,983	$ 2,281,690	$ 104,247	$ 22,045
(4,000)	39,599	-	-	39,599
80,216	492,494	342,972	4,678	144,842
156,759	767,486	689,907	-	77,578
137,290	405,899	322,460	2,049	81,390
455,312	1,625,790	1,411,989	16,409	197,391
717,083	2,385,653	2,066,963	68,399	250,290
244,398	560,292	493,212	2,718	64,362
-	1,472	-	-	1,472
-	6,558,821	6,558,821	-	-
-	616,669	591,204	-	25,465
(408,423)	19,012,283	18,827,788	4,955	179,539
35,000	2,485,928	681,264	-	1,804,664
129,867	1,979,222	1,817,978	87,806	73,437
83,038	150,812	92,459	1,140	57,213
(38,687)	570,787	545,646	2,097	23,043
-	8,476	1,500	-	6,976
-	487,473	466,125	3,779	17,569
94,305	641,794	582,246	355	59,192
12,118	310,096	196,616	19,860	93,619
(63,003)	59,832,322	55,709,026	397,377	3,725,917
10,673,306	11,208,938	10,872,481	28,116	308,340
(155,651)	10,502,142	10,142,262	479,030	(119,150)
(2,247,571)	3,740,808	3,576,286	168,461	(3,939)
(2,494,102)	118,487,699	117,336,811	58,614	1,092,274
(623,726)	2,719,490	2,183,732	10,992	524,766
-	50,479,553	45,550,965	21,130	4,907,457
-	59,522	52,006	-	7,515
(4,283,715)	2,834,235	2,466,401	60,152	307,681
(1,015,830)	9,759,962	8,516,148	3,354,494	(2,110,679)
10,600	443,164	346,061	-	97,102
11,169	8,874,029	8,088,231	156,686	629,112
-	4,840,443	4,754,332	-	86,111
(32,344)	1,044,393	472,462	6,472	565,458
-	403,427	381,577	92,388	(70,538)
208,129	339,878	331,749	-	8,129
-	202,270	71,838	1,543	128,888
-	20	-	-	20
-	426,034	351,816	24,942	49,275
21,955	84,476	58,995	451	25,029
-	486,691	460,645	132,611	(106,564)

EXHIBIT C-4 # OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Revenues
HUMAN SERVICES (Con't)		
Mental Health and Corrections Department (Con't)		
Pineland Center	$ 125,750	$ 37,706
Aroostook Residential Center	5,144	-
Elizabeth Levinson Center	8,799	-
Community Correctional Services	35,340	10,093
Correctional Improvement Fund	4,203	-
Maine Youth Center-South Portland	31,579	27,288
Maine Correctional Center	84,523	122,974
State Prison	18,375	12,407
Independent Agencies		
Human Resources Council	5,973	-
Human Rights Commission	6,348	109,120
Advisory Council Status of Women	336	5,447
	6,204,156	221,312,219
MANPOWER		
Manpower Affairs Department		
Bureau of Labor and Industry	95,902	100,288
Employment Security Commission Administration	535,800	14,710,423
Manpower Allowance	4,041	3,467,670
Manpower Development and Training	48,972	2,463,929
Benefit Account	(31,490,562)	4,921,894
Clearing Account	92,959	62,318,735
Trust Fund Account	32,927,494	6,340,196
	2,214,608	94,323,138
NATURAL RESOURCES		
Conservation Department		
Central Administration	3,226	4,025
Capital Construction, Repairs and Improvements	8,217	-
Bureau of Forestry	1,813,941	10,498,996
Bureau of Geology	135,899	254,027
Land Use Regulation Commission	11,249	5,000
Bureau of Public Lands	247,338	440,324
Bureau of Parks and Recreation	35,909	214,032
Boating Facilities Fund	673,330	415,438
Snowmobile Trail Fund	819,928	199,283
Other	19,677	21,438
Environmental Protection Department		
Administration	87,530	-
Bureau of Air Quality Control	164,821	464,354
Bureau of Land Quality Control	56,185	96,725
Bureau of Water Quality Control	203,887	540,432
Waster Treatment Planning	94,682	1,107,150
Maine Coastal Protection Fund	116,792	750,871
Inland Fisheries and Wildlife		
Administrative, Warden and Biological Services	2,824,643	8,620,318
Atlantic Sea Run Salmon Commission	84,479	36,309
Snowmobile Registration	5,530	315,068

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981	
			Encumbrances Carried	Unencumbered Balance
$ 32,123	$ 195,579	$ 164,300	$ 8,437	$ 22,841
-	5,144	1,469	-	3,675
6,830	15,629	8,937	2,580	4,111
393,404	438,838	405,174	62,135	(28,471)
-	4,203	4,167	-	35
219,181	278,049	253,787	1,600	22,661
50,213	257,711	167,540	7,466	82,704
33,858	64,640	44,645	-	19,995
63,700	69,673	62,152	-	7,521
-	115,468	114,849	-	619
7,296	13,080	10,525	-	2,555
878,828	228,395,204	217,252,356	4,678,309	6,464,538
41,464	237,655	103,821	300	133,534
(23,762)	15,222,460	14,446,904	611,167	164,388
1,571,796	5,043,508	4,994,551	-	48,956
(484,125)	2,028,776	1,903,896	897,896	(773,016)
73,888,000	47,319,332	78,143,314	-	(30,823,982)
(62,106,017)	305,678	-	-	305,678
(11,704,466)	27,563,223	-	-	27,563,223
1,182,888	97,720,635	99,592,489	1,509,363	(3,381,217)
-	7,251	6,599	-	652
-	8,217	8,217	-	-
(34,080)	12,278,858	8,577,777	610,998	3,090,082
299,826	689,752	358,486	18,179	313,087
38,295	54,544	43,059	-	11,485
-	687,663	539,584	11,422	136,656
26,568	276,510	214,944	55,234	6,331
-	1,088,769	443,848	129,665	515,255
25,235	1,044,447	258,606	95,128	690,711
(1,355)	39,760	7,446	-	32,314
196,295	283,825	145,549	47,751	90,525
(63,265)	565,910	543,592	24,067	(1,749)
91,938	244,849	202,858	4,225	37,766
(98,147)	646,172	456,994	13,529	175,648
(128,527)	1,073,305	1,033,570	151,381	(111,646)
(96,328)	771,335	713,762	198,344	(140,772)
340,000	11,784,961	8,969,922	171,131	2,643,907
-	120,789	33,998	-	86,790
(185,235)	135,363	120,022	-	15,341

EXHIBIT C-4 OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Revenues
NATURAL RESOURCES (Con't)		
Inland Fisheries and Wildlife (Con't)		
Watercraft Registration and Safety	$ 154,799	$ 320,794
Independent Agencies		
Baxter State Park Authority	55,140	761,903
Maine Forest Authority	987	3,127
	7,618,198	25,069,622
PUBLIC PROTECTION		
Military, Civil Emergency Preparedness and Veterans Service Department		
Bureau of Civil Emergency Preparedness	243,868	581,141
Public Safety Department		
State Police	129,788	312,514
Maine Criminal Justice Academy	71,097	77,467
State Fire Marshall	229,522	758,056
	674,276	1,729,179
TRANSPORTATION		
Transportation Department		
Bureau of Public Transportation	-	1,376,831
Highway Safety	5,999	834,220
Administration Costs	575,541	981,514
Construction of Highways	2,660,525	39,043,525
Maintenance of Highways	9,290	136,616
Bureau of Aeronautics	45,877	1,102,660
Other	61,852	18,183
	3,359,086	43,493,550
	$ 34,909,311	$535,688,362
DETAIL OF TOTAL		
Federal Expenditure Fund	$ 13,509,168	$405,388,951
Employment Security Trust Fund	1,507,054	62,401,931
Federal Revenue Sharing Fund	71,453	6,487,368
Other Special Revenue Funds	19,821,634	61,410,111
	$ 34,909,311	$535,688,362

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Encumbrances Carried	Unexpended Balance June 30, 1981 Unencumbered Balance
$ (255,000)	$ 220,593	$ 128,252	$ 641	$ 91,700
-	817,044	799,325	6,407	11,311
-	4,114	314	-	3,800
156,220	32,844,041	23,606,734	1,538,108	7,699,199
-	825,010	632,963	12,677	179,369
194,662	636,965	521,255	45,893	69,816
89,091	237,655	157,823	19,098	60,733
-	987,578	764,205	10,880	212,492
283,753	2,687,209	2,076,248	88,550	522,411
-	1,376,831	1,373,720	124,597	(121,486)
-	840,220	840,220	36,560	(36,560)
-	1,557,055	1,531,033	-	26,021
-	41,704,050	40,528,709	-	1,175,340
-	145,907	117,189	-	28,717
-	1,148,538	1,106,012	970	41,555
-	80,035	35,343	-	44,691
-	46,852,637	45,532,231	162,127	1,158,279
$ 224,492	$570,822,167	$532,860,258	$ 12,430,347	$ 25,531,562
$ (14,684)	$418,883,436	$399,669,334	$ 10,062,298	$ 9,151,803
77,515	63,986,502	67,428,004	-	(3,441,501)
-	6,558,821	6,558,821	-	-
161,661	81,393,406	59,204,098	2,368,048	19,821,260
$ 224,492	$ 570,822,167	$532,860,258	$ 12,430,347	$ 25,531,562

EXHIBIT C-5

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30 1981	1980
PERSONAL SERVICES		
Salaries and Wages	$ 48,465,754	$ 44,261,404
Retirement Costs	7,537,981	6,701,051
Health Insurance and Other Fringe Benefits	1,344,892	1,194,590
Unemployment Reimbursements	207,641	158,830
	57,556,270	52,315,877
CONTRACTUAL SERVICES		
Professional Fees and Special Services	14,648,336	9,934,160
Traveling Expenses	2,799,842	2,531,221
Operating State-owned Vehicles	1,282,465	1,022,689
Utility Services	2,281,685	1,980,401
Rents	2,547,346	2,021,824
Repairs	699,684	631,242
Insurance	138,849	237,206
General Operating Expenses	7,301,403	11,253,727
	31,699,613	29,612,478
COMMODITIES		
Foods	180,507	275,713
Fuels	203,803	199,798
Office Supplies	596,540	844,805
Clothing and Clothing Materials	77,026	99,966
Other Departmental and Institutional Supplies	1,790,788	1,638,003
	2,848,666	3,058,287
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	51,600	12,500
To Cities, Towns and Counties	68,017,950	65,270,956
To Public and Private Organizations	67,499,078	54,765,450
Aid to Families with Dependent Children	44,178,768	42,236,927
Assistance and Medical Care	127,539,973	104,823,669
Unemployment Compensation Benefits	78,149,687	61,624,828
Miscellaneous	104,121	1,096,838
Pensions and Compensation for Injuries	213,694	220,385
	385,754,875	330,051,555
CAPITALS OUTLAYS		
Highway Contract Payments	42,121,649	57,614,791
Other	3,609,401	2,641,019
	45,731,051	60,255,811
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Contribution for Teacher's Retirement	6,558,821	15,575,000
Transfer to Other Funds	2,710,959	2,013,771
	9,269,781	17,588,771
TOTAL EXPENDITURES	$ 532,860,258	$ 492,882,783

PROCEEDS OF BONDS FUNDS

General obligation and self-liquidating bond proceeds are recorded in the Proceeds of Bonds Funds. (Highway bond proceeds are reflected in the Highway Fund in conjunction with the regular highway construction program). During the 1981 fiscal year general obligation bonds in the amount of $79,347,917 were issued. $8,400,000 of these bonds is accounted for in the Highway Fund.

EXHIBIT D-1

PROCEEDS OF BONDS FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30 1981	JUNE 30 1980
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 19,604,930	$ 13,241,311
Temporary Investments	-	492,306
	$ 19,604,930	$ 13,733,618
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 166,436	$ 398,911
Fund Equity		
Encumbered	12,427,862	12,740,572
Unencumbered	7,010,630	594,133
	19,438,493	13,334,706
	$ 19,604,930	$ 13,733,618

EXHIBIT D-2

PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1981

	Balance Forward 7-1-80 Adjusted	Proceeds from Bond Issues
CAPITAL PROJECTS		
GENERAL GOVERNMENT		
Bureau of Public Improvements		
Energy Conservation - State Buildings	$ 601,549	$ 4,497,917
EDUCATION AND CULTURE		
Vocational Technical Institutes		
Central Maine	157,091	-
Eastern Maine	6,180	500,000
Southern Maine	10,524	900,000
Northern Maine	923,852	800,000
Kennebec Valley	-	1,050,000
	1,097,648	3,250,000
HUMAN SERVICES		
Mental Health and Corrections		
Bangor Mental Health Institute	2,741	-
Maine Youth Center	128,892	-
State Prison	133,567	-
	265,201	-
NATURAL RESOURCES		
Conservation Department		
Bureau of Parks and Recreation	2,672,566	-
Inland Fisheries and Wildlife	1,064,375	-
	3,736,942	-
PUBLIC PROTECTION		
Military Bureau	6,947	-
TRANSPORTATION		
Maine State Pier - Portland	-	170,000
Maine State Ferry Services	-	260,000
Public Fish Piers	-	4,500,000
	-	4,930,000
Total Capital Projects	5,708,288	12,677,917
OTHER		
School Construction Aid	358,740	-
Student Loans	175,000	-
Energy Conservation - Public Schools	131,595	2,500,000
Pollution Abatement and Municipal Sewage	6,663,324	4,000,000
Construction and Improvements to Airports	1,487,317	750,000
Maine Maritime Academy	-	1,000,000
Railroad Right of Way Acquisition	-	20,000
	8,815,977	8,270,000
	$ 14,524,265	$ 20,947,917

Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1981 Encumbrances Carried	Unexpended Balance June 30, 1981 Unencumbered Balance
$ -	$ -	$ 5,099,467	$ 1,098,396	$ 494,939	$ 3,506,130
-	-	157,091	55,721	8,730	92,639
-	-	506,180	46,821	9,320	450,038
-	-	910,524	120,423	54,426	735,674
-	-	1,723,852	971,574	41,092	711,185
-	-	1,050,000	906,004	1,620	142,376
-	-	4,347,648	2,100,545	115,189	2,131,913
-	-	2,741	-	-	2,741
-	-	128,892	16,430	650	111,812
-	-	133,567	480	360	132,727
-	-	265,201	16,910	1,010	247,280
142,421	-	2,814,987	262,625	2,916	2,549,445
153,459	-	1,217,835	128,316	-	1,089,518
295,880	-	4,032,822	390,941	2,916	3,638,964
-	-	6,947	-	-	6,947
-	-	170,000	169,555	-	444
-	-	260,000	97,295	-	162,704
-	-	4,500,000	3,605,218	-	894,781
-	-	4,930,000	3,872,069	-	1,057,930
295,880	-	18,682,086	7,478,863	614,056	10,589,166
-	-	358,740	-	-	358,740
-	-	175,000	-	-	175,000
-	-	2,631,595	1,274,343	-	1,357,251
-	-	10,663,324	6,169,168	11,812,981	(7,318,825)
-	(428,774)	1,808,543	978,419	825	829,298
-	-	1,000,000	-	-	1,000,000
-	-	20,000	-	-	20,000
-	(428,774)	16,657,203	8,421,932	11,813,806	(3,578,535)
$ 295,880	$ (428,774)	$ 35,339,289	$ 15,900,795	$ 12,427,862	$ 7,010,630

DEBT SERVICE FUNDS

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. During the 1981 fiscal year the State retired $23,883,274 in debt and paid $13,456,830 in interest.

EXHIBIT E-1

DEBT SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30 1981	JUNE 30 1980
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 4,158,284	$ 2,696,375
Cash - Other	147,862	1,101,725
	$ 4,306,146	$ 3,798,100
LIABILITIES AND FUND EQUITY		
Bonds Matured - Not Presented for Payment	$ 56,297	$ 20,000
Interest Matured - Not Presented for Payment	91,565	74,031
Fund Equity	4,158,284	3,704,069
	$ 4,306,146	$ 3,798,100

EXHIBIT E-2

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND FUND EQUITY

	JUNE 30 1981	JUNE 30 1980
REVENUES		
Student Housing and Dining Facility Fees - Vocational Technical Institutes	$ 160,279	$ 127,590
Contribution from University of Maine	1,583,815	1,581,163
Income from Investments	3,299,578	2,531,202
Transfers from Other Funds		
General Fund	23,417,238	24,467,875
Highway Fund	8,904,634	7,190,900
Lapsed Balances and Other Transfers	428,774	37,711
	37,794,319	35,936,443
EXPENDITURES		
Redemption of Bonds	23,883,274	23,005,000
Interest on Bonds	13,456,830	12,446,314
	37,340,104	35,451,314
EXCESS TO FUND EQUITY	454,215	485,128
FUND BALANCE AT BEGINNING OF YEAR	3,704,069	3,218,940
FUND BALANCE AT END OF YEAR	$ 4,158,284	$ 3,704,069

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ 3,131,773	$ -	$ 1,026,510
82,135	14,061	51,666
$ 3,213,908	$ 14,061	$ 1,078,176
$ 26,297	$ 5,000	$ 25,000
55,837	9,061	26,666
3,131,773	-	1,026,510
$ 3,213,908	$ 14,061	$ 1,078,176

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ -	$ -	$ 160,279
-	-	1,583,815
3,086,053	-	213,525
23,417,238	-	-
-	8,904,634	-
428,774	-	-
26,932,065	8,904,634	1,957,620
17,483,274	5,440,000	960,000
9,013,392	3,464,634	978,803
26,496,667	8,904,634	1,938,803
435,398	-	18,816
2,696,375	-	1,007,693
$ 3,131,773	$ -	$ 1,026,510

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities which provide services to the general public on a user-charge basis. Such funds are largely intended to be self-supporting, thus the enterprise accounts include fixed assets, depreciation and debt service.

The principal Enterprise Funds included:

Bureau of Alcoholic Beverages - The sale of alcoholic beverages is controlled through State-operated stores or licensed agents. Net income from the operation of the Bureau of Alcoholic Beverages is transferred to the General Fund.

Department of Transportation Services - The Department of Transportation operates the Augusta Airport, Maine Pier in Portland and the ferry services in the mid-coastal region of the State. Outstanding debt relating to the ferry service was $350,000 at June 30, 1981. The amount is repayable in varying installments through 1985 with interest at approximately 3 percent.

Maine Guarantee Authority - The Maine Guarantee Authority is organized to foster individual and recreational expansion through loan guarantees. At June 30, 1981, the Authority was contingently liable as guarantor of insured mortgages in the amount of $20,144,296. A reserve of $1,051,350 has been established to provide for future losses on guarantees, acquired property, or notes and accounts receivable.

EXHIBIT F-1

ENTERPRISE FUNDS

COMPARATIVE BALANCE SHEET

	June 30 1981	June 30 1980	Bureau of Alcoholic Beverages	Department of Transportation
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 3,588,519	$ 2,063,993	$ 1,102,498	$ 918,775
Cash - Other	425,350	790,184	315,123	15,028
Accounts and Notes Receivable - Less Allowance for Possible Losses	273,700	1,023,545	22,972	13,049
Due from Other Funds	4,364	992	-	-
Inventories	8,466,241	8,066,104	7,944,323	162,909
Prepaid Expenses and Other Assets	69,737	41,173	24,501	-
Total Current Assets	12,827,914	11,985,993	9,409,419	1,109,763
Notes Receivable and Acquired Properties, Net	8,611,887	6,495,649	-	-
Plant and Equipment				
Land, Buildings, Structures and Equipment	9,309,866	9,288,908	1,227,980	6,686,867
Less Allowances for Depreciation and Bond Amortization	4,833,616	4,631,020	931,878	3,287,269
Net Plant and Equipment	4,476,249	4,657,888	296,102	3,399,597
	$ 25,916,051	$23,139,532	$ 9,705,521	$ 4,509,360
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 5,837,054	$ 3,815,710	$ 5,664,226	$ 34,213
Mortgages Payable	1,461,802	71,485	-	-
Due to Other Funds	19,859	12,982	17,788	-
Other Current and Accrued Liabilities	16,845	334,429	-	3,875
Total Current Liabilites	7,335,562	4,234,608	5,682,014	38,088
Bonds Payable	550,000	460,000	-	350,000
Working Capital Advance from General Fund	4,085,000	4,145,000	3,500,000	-
Fund Equity				
Contributions from Other Funds	45,271,503	43,591,414	523,506	16,701,243
Retained Earnings (Deficit)	(31,326,014)	(29,291,490)	-	(12,579,971)
	13,945,488	14,299,923	523,506	4,121,272
	$ 25,916,051	$23,139,532	$ 9,705,521	$ 4,509,360

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Maine Veterans Home
$ 753,125	$ 69,249	$ 17,938	$199,964	$109,632	$295,049	$122,286
-	-	500	11,000	72,698	1,000	10,000
159,549	-	6,562	-	61,276	10,290	-
-	-	4,364	-	-	-	-
-	-	133,556	176,160	49,291	-	-
234	38	-	6,550	38,413	-	-
912,908	69,287	162,922	393,675	331,311	306,339	132,286
8,345,998	265,889	-	-	-	-	-
-	1,640	393,312	853,065	117,007	-	29,992
-	1,640	246,930	294,431	71,465	-	-
-	-	146,381	558,633	45,541	-	29,992
$ 9,258,907	$ 335,176	$309,303	$952,308	$376,853	$306,339	$162,279
62,893	3,647	20,098	9,295	40,057	2,382	239
1,461,802	-	-	-	-	-	-
234	40	-	-	1,796	-	-
5,062	-	308	7,600	-	-	-
1,529,992	3,688	20,407	16,895	41,853	2,382	239
-	-	-	-	-	-	200,000
-	-	-	-	335,000	250,000	-
27,132,500	559,328	203,550	151,375	-	-	-
(19,403,585)	(227,839)	85,346	784,038	-	53,957	(37,959)
7,728,914	331,488	288,896	935,413	-	53,957	(37,959)
$ 9,258,907	$ 335,176	$309,303	$952,308	$376,853	$306,339	$162,279

EXHIBIT F-2

ENTERPRISE FUNDS

DEPARTMENT OF TRANSPORTATION
BALANCE SHEETS JUNE 30, 1981

	Total June 30, 1981	Island Ferry Service	Augusta State Airport	Maine State Pier
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 918,775	$ 543,842	$ 68,568	$ 306,364
Cash - Other	15,028	5,525	9,503	-
Accounts and Notes Receivable - Less Allowance for Possible Losses	13,049	8,323	-	4,726
Inventories	162,909	162,909	-	-
Total Current Assets	1,109,763	720,600	78,072	311,090
Plant and Equipment				
Land, Buildings, Structures and Equipment	6,686,867	3,233,578	1,154,636	2,298,652
Less Allowances for Depreciation and Amortization	3,287,269	2,150,000	185,064	952,205
	3,399,597	1,083,578	969,571	1,346,447
	$ 4,509,360	$ 1,804,179	$1,047,644	$1,657,537
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 34,213	$ 31,646	$ 1,012	$ 1,554
Other Current and Accrued Liabilities	3,875	3,875	-	-
Total Current Liabilities	38,088	35,521	1,012	1,554
Bonds Payable	350,000	350,000	-	-
Fund Equity				
Contributions from Other Funds	16,701,243	10,221,483	1,938,854	4,540,906
Retained Earnings (Deficit)	(12,579,971)	(8,802,825)	(892,222)	(2,884,923)
	4,121,272	1,418,657	1,046,631	1,655,982
	$ 4,509,360	$ 1,804,179	$1,047,644	$1,657,537

EXHIBIT F-3

ENTERPRISE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1981

	Total	Bureau of Alcoholic Beverages	Department of Transportation
REVENUES			
Sales	$ 71,540,872	$ 64,421,316	$ -
Less Cost of Goods Sold	42,041,833	37,668,829	-
	29,499,039	26,752,487	-
Malt Beverage and Wine Excise Tax	7,000,041	7,000,041	-
License Fees	1,401,040	1,401,040	-
Mortgage Fees	216,851	-	-
Other Fees and Service Charges	1,013,884	-	1,013,884
Other Revenues	889,465	91,715	66,366
Total Operating Revenues	40,020,321	35,245,284	1,080,251
EXPENSES			
Personal Services and Fringe Benefits	5,871,821	3,762,056	1,219,777
Professional Fees and Services	619,054	41,320	211,279
Transportation	822,146	275,747	466,738
Rents and Repairs	597,108	380,446	151,461
Utilities and Fuel	461,037	233,084	120,364
Depreciation	277,448	52,020	155,068
Other General Operating Expense	1,289,895	462,846	209,992
Default Payments and Loss on Disposition of Acquired Properties	1,368,410	-	-
Total Expenses	11,306,922	5,207,521	2,534,683
NET OPERATING INCOME (LOSS)	28,713,398	30,037,762	(1,454,432)
NON-OPERATING REVENUES & EXPENSES			
Interest Income	397,198	-	132,752
Interest Expense	(14,023)	-	(12,690)
	383,175	-	120,062
NET INCOME (LOSS)	29,096,573	30,037,762	(1,334,370)
RETAINED EARNINGS (DEFICIT) - July 1, 1980	(29,291,490)	-	(11,245,601)
TRANSFERRED TO GENERAL FUND	(31,131,097)	(30,037,762)	-
RETAINED EARNINGS (DEFICIT) - June 30, 1981	$ (31,326,014)	$ -	$ (12,579,971)

Maine Guarantee Authority	Other Loan Funds	Prison Industries	State Potato Board	Maine State Lottery	State Forest Nursery	Maine Veterans Home
$ -	$ -	$194,005	$317,193	$ 6,369,909	$238,447	$ -
-	-	101,385	266,823	4,012,207	32,587	-
-	-	92,619	90,370	2,357,701	205,859	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
204,223	12,627	-	-	-	-	-
-	-	-	-	-	-	-
490,398	-	18,541	211,668	5,191	5,583	-
694,621	12,627	111,161	302,038	2,362,893	211,442	-
108,210	49,582	-	44,752	532,869	154,572	-
59,121	535	24,040	6,159	234,545	311	41,741
9,549	6,352	126	20,742	37,185	5,580	124
12,822	2,494	5,988	9,207	32,847	1,651	188
4,523	1,679	470	11,795	83,726	5,392	-
-	469	14,021	38,458	22,409	-	-
130,350	3,011	33,654	86,854	357,543	5,527	112
1,356,094	12,315	-	-	-	-	-
1,680,672	76,441	78,303	212,971	1,301,127	173,036	42,165
(986,050)	(63,813)	32,858	89,066	1,061,765	38,406	(42,165)
172,349	13,515	1,575	11,319	31,568	28,961	5,156
-	-	-	-	-	-	(1,333)
172,349	13,515	1,575	11,319	31,568	28,961	3,823
(813,701)	(50,298)	34,433	100,386	1,093,334	67,368	(38,342)
(18,589,883)	(177,540)	50,912	683,652	-	(13,411)	382
-	-	-	-	(1,093,334)	-	-
$(19,403,585)	$(227,839)	$ 85,346	$784,038	$ -	$ 53,957	$(37,959)

EXHIBIT F-4

ENTERPRISE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1981

	Total	Bureau of Alcoholic Beverages	Department of Transportation
SOURCE OF FUNDS			
Net Income (Loss)	$ 29,096,573	$ 30,037,762	$ (1,334,370)
Add: Depreciation	277,448	52,020	155,068
From Operations	29,374,022	30,089,783	(1,179,301)
Transferred from Other Funds	1,680,089	-	1,610,089
Bond Proceeds	200,000	-	-
	31,254,111	30,089,783	430,787
APPLICATION OF FUNDS			
Purchase of Plant and Equipment	95,809	30,485	(2,494)
Repayment of Bonded Debt	110,000	-	110,000
Increase in Non-Current Asset	2,116,237	-	-
Decrease in Non-Current Liabilities	60,000	-	-
Transferred to General Fund	31,131,097	30,037,762	-
	33,513,144	30,068,248	107,505
Increase (Decrease) in Working Cap	$ (2,259,033)	$ 21,534	$ 323,281
ANALYSIS OF CHANGES IN WORKING CAPITAL			
Increase (Decrease) in Current Assets			
Cash	$ 1,159,692	$ 1,989,652	$ 277,401
Receivables	(746,473)	6,538	(52,014)
Inventories	400,137	335,170	1,170
Other Assets	28,564	(11,977)	-
	841,920	2,319,383	226,558
Decrease (Increase) in Current Liabilities			
Accounts and Mortgages Payable	(3,418,538)	(2,297,848)	98,273
Other Liabilities	317,583	-	(1,550)
	(3,100,954)	(2,297,848)	96,723
Increase (Decrease) in Working Cap	$ (2,259,033)	$ 21,534	$ 323,281

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Maine Veterans Home
$ (813,701)	$(50,298)	$ 34,433	$100,386	$1,093,334	$67,368	$(38,342)
-	469	14,021	33,458	22,409	-	-
(813,701)	(49,829)	48,455	133,835	1,115,743	67,368	(38,342)
-	10,000	-	60,000	-	-	-
-	-	-	-	-	-	200,000
(813,701)	(39,829)	48,455	193,845	1,115,743	67,368	161,657
-	(703)	3,717	22,827	11,984	-	29,992
-	-	-	-	-	-	-
2,097,729	18,508	-	-	-	-	-
-	-	-	60,000	-	-	-
-	-	-	-	1,093,334	-	-
2,097,729	17,804	3,717	82,827	1,105,318	-	29,992
$(2,911,431)	$(57,633)	$ 44,737	$111,017	$ 10,424	$67,368	$131,665
(739,304)	(54,022)	2,932	35,710	(542,841)	58,259	131,904
(748,401)	-	7,124	(20,207)	57,512	2,974	-
-	-	38,849	64,843	(39,897)	-	-
234	38	(120)	3,000	37,389	-	-
(1,487,472)	(53,984)	48,786	83,347	(487,836)	61,233	131,904
(1,424,810)	(3,649)	(4,122)	23,870	183,851	6,135	(239)
851	-	73	3,800	314,409	-	-
(1,423,958)	(3,649)	(4,048)	27,670	498,261	6,135	(239)
$(2,911,431)	$(57,633)	$(44,737)	$111,017	$ 10,424	$67,368	$131,665

INTERNAL SERVICE FUNDS

Internal Service Funds provide centralized services for other funds. Revenues are derived from user agencies on a cost reimbursement basis. Working capital advances have been provided from the Highway and General Funds.

EXHIBIT G-1

INTERNAL SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1981	1980
ASSETS		
Current Assets		
Equity in Treasurer's Demand Cash and/or Investments	$ 8,160,334	$ 5,741,677
Cash - Other	1,000	1,000
Accounts and Notes Receivable - Less Allowance for Possible Losses	11,325	12,137
Due from Other Funds	1,183,786	1,042,737
Inventories	3,697,967	3,937,837
Prepaid Expenses and Other Current Assets	85,018	142,254
Total Current Assets	13,139,432	10,877,643
Plant and Equipment		
Land, Buildings and Improvements	3,092,087	3,073,073
Machinery and Equipment	32,508,988	31,593,670
	35,601,075	34,666,743
Less Allowance for Depreciation	24,122,463	21,534,381
Net Plant and Equipment	11,478,611	13,132,362
	$ 24,618,044	$ 24,010,005
LIABILITIES, WORKING CAPITAL ADVANCE AND FUND EQUITY		
Current Liabilities		
Accounts Payable	$ 933,100	$ 972,304
Due to Other Funds	3,088	31,782
Current Portion of Lease Purchase Payable	544,215	1,358,360
Other Current Liabilities	9,335	235
	1,489,740	2,362,682
Lease Purchase Payable	-	471,654
Working Capital Advances		
From General Fund	567,606	600,106
From Highway Fund	13,582,114	13,582,114
	14,149,720	14,182,220
Fund Equity		
Contributed by Other Funds of Governmental Units	3,803,557	3,799,057
Retained Earnings	5,175,025	3,194,390
	8,978,583	6,993,448
	$ 24,618,044	$ 24,010,005

Highway Garage	Central Computer Services	Insurance Reserve Fund	Postal Printing Supply Fund	Schooling of Children in Unorg. Terr.
$ 3,025,236	$ 380,956	$ 3,900,401	$ 356,900	$ 496,839
-	-	-	1,000	-
7,032	24	-	4,268	-
152,621	296,955	-	495,776	238,433
3,179,781	-	-	518,186	-
1,278	61,279	-	22,459	-
6,365,950	739,216	3,900,401	1,398,591	735,273
3,092,087	-	-	-	-
24,408,340	7,923,724	-	176,923	-
27,500,427	7,923,724	-	176,923	-
16,825,442	7,198,699	-	98,322	-
10,674,985	725,025	-	78,600	-
$ 17,040,935	$ 1,464,241	$ 3,900,401	$ 1,477,192	$ 735,273
$ 254,005	$ 473,581	$ -	$ 203,658	$ 1,854
1,278	320	-	1,489	-
-	544,215	-	-	-
-	-	-	9,335	-
255,284	1,018,117	-	214,483	1,854
-	-	-	-	-
-	-	-	223,500	344,106
13,582,114	-	-	-	-
13,582,114	-	-	223,500	344,106
2,357,134	25,701	1,224,424	66,298	130,000
846,402	420,422	2,675,977	972,911	259,311
3,203,536	446,123	3,900,401	1,039,209	389,311
$ 17,040,935	$ 1,464,241	$ 3,900,401	$ 1,477,192	$ 735,273

EXHIBIT G-2

INTERNAL SERVICE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1981

	Total	Highway Garage
REVENUE		
Billings to Departments	$ 23,085,615	$ 12,536,431
Costs of Goods Billed	8,679,423	4,333,628
Gross Income	14,406,191	8,202,803
EXPENSES		
Personal Services	5,948,753	4,014,452
Professional Fees and Special Services	553,113	12,730
Transportation	50,814	9,561
Rents and Repairs	1,701,488	292,997
Utilities and Fuel Oil	735,146	680,773
Depreciation	3,453,208	2,073,592
Other General Operating Expenses	1,039,879	243,431
Insurance Claims Paid	79,304	-
Total Expenses	13,561,708	7,327,538
Net Operating Income (Loss)	844,482	875,264
NON-OPERATING REVENUES AND EXPENSES		
Interest Income	961,677	268,636
Gain on Sale of Equipment	55,514	55,514
Other Income	192,426	61,513
Interest Expense	(73,465)	-
	1,136,152	385,664
Net Income	1,980,635	1,260,928
RETAINED EARNINGS (DEFICIT) - July 1, 1980	3,194,390	(414,526)
RETAINED EARNINGS - June 30, 1981	$ 5,175,025	$ 846,402

Central Computer Services	Insurance Reserve Fund	Postal Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 4,722,078	$ 103,668	$ 5,578,276	$ 145,159
-	-	4,345,795	-
4,722,078	103,668	1,232,481	145,159
1,116,358	-	817,942	-
498,638	-	41,744	-
10,049	-	31,203	-
1,172,370	-	236,121	-
31,262	-	23,110	-
1,364,770	-	14,845	-
424,135	111,831	115,322	145,159
-	79,304	-	-
4,617,584	191,135	1,280,289	145,159
104,493	(87,467)	(47,808)	-
48,303	531,679	36,448	76,609
-	-	-	-
16,429	-	109,919	4,564
(73,465)	-	-	-
(8,733)	531,679	146,367	81,173
95,760	444,212	98,559	81,173
324,662	2,231,764	874,351	178,137
$ 420,422	$ 2,675,977	$ 972,911	$ 259,311

EXHIBIT G-3

INTERNAL SERVICE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1981

	Total	Highway Garage
SOURCE OF FUNDS		
Net Income	$ 1,980,635	$ 1,260,928
Add: Depreciation	3,453,207	2,073,592
	5,433,843	3,334,520
APPLICATION OF FUNDS		
Plant and Equipment (Net)	1,794,957	1,565,369
Repayment of Working Capital	32,500	-
Decrease in Long Term Portion of Lease Purchase Payable	471,654	-
	2,299,111	1,565,369
Increase in Working Capital	$ 3,134,731	$ 1,769,151
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	2,418,657	1,871,093
Receivables	140,237	6,310
Inventories	(239,869)	(236,632)
Other Assets	(57,235)	1,278
	2,261,789	1,642,050
Decrease (Increase) in Current Liabilities		
Payables	69,376	128,379
Other Liabilities	803,565	(1,278)
	872,942	127,100
Increase in Working Capital	$ 3,134,731	$ 1,769,151

Central Computer Services	Insurance Reserve Fund	Postal Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 95,760	$ 444,212	$ 98,559	$ 81,173
1,364,770	-	14,845	-
1,460,530	444,212	113,405	81,173
241,823	-	(12,234)	-
-	-	32,500	-
471,654	-	-	-
713,477	-	20,265	-
$ 747,053	$ 444,212	$ 93,139	$ 81,173
$ 46,711	$ 448,065	$ 9,192	$ 43,594
(92,369)	-	187,137	39,159
-	-	(3,237)	-
(7,870)	(3,853)	(46,790)	-
(53,529)	444,212	146,301	82,753
(13,361)	-	(44,061)	(1,579)
813,944	-	(9,100)	-
800,582	-	(53,161)	(1,579)
$ 747,053	$ 444,212	$ 93,139	$ 81,173

TRUST AND AGENCY FUNDS

The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public. Trust and Agency Funds are classified as either expendable or non-expendable funds.

Expendable funds include the accounts of the Maine State Retirement System, the State Employees Group Life Insurance Fund, interest and other revenue from non-expendable trusts, and various private trusts.

Non-expendable trusts funds consist of endowments for maintenance and preservation of public lands and other donor restrictions.

EXHIBIT H-1

TRUST AND AGENCY FUNDS

COMPARATIVE BALANCE SHEET

	TOTAL FUNDS	
	JUNE 30	
	1981	1980
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 59,668,513	$ 62,602,665
Cash - Other	4,617,980	7,052,668
Accounts Receivable - Less Allowance for Possible Losses	47,005	43,654
Due from Other Funds	50,000	50,000
Investments (A)	361,079,551	285,526,035
Other Assets	3,815	62
	$ 425,466,867	$ 355,275,086
LIABILITIES, WORKING CAPITAL ADVANCES AND RESERVES AND FUND BALANCES		
Liabilities		
Accounts Payable	$ 2,506,992	$ 2,781,690
Due to Other Funds	3,753	-
Other Current Liabilities	5,448,449	4,158,764
	7,959,195	6,940,454
Working Capital Advance from General Fund	50,000	50,000
Fund Balance		
Retirement System Reserves	381,376,178	315,411,214
Future Losses Reserve	2,748,425	2,118,332
Future Premium Reserve	8,236,954	6,766,345
Contribution from General Fund	10,000	10,000
Unreserved	25,086,113	23,978,739
	417,457,671	348,284,631
	$ 425,466,867	$ 355,275,086

(A) At cost less ratable amortization of any premium paid and discount on investment in mortgages. The market value of securities held at June 30, 1981 was approximately $369 million.

Total Expendable Funds	NON-EXPENDABLE				
	Total	Land Reserved Trust Fund	Permanent School Fund	Baxter State Park Trust Funds	Other Trust Funds
$ 59,608,330	$ 60,183	$ 3,494	$ 55	$ 56,633	$ -
4,526,054	91,926	28,100	4,653	59,173	-
47,005	-	-	-	-	-
50,000	-	-	-	-	-
355,051,760	6,027,791	2,727,593	578,442	1,984,004	737,750
3,753	62	62	-	-	-
$ 419,286,903	$ 6,179,963	$ 2,759,250	$ 583,151	$ 2,099,811	$ 737,750
$ 2,506,992	$ -	$ -	$ -	$ -	$ -
3,753	-	-	-	-	-
5,448,449	-	-	-	-	-
7,959,195	-	-	-	-	-
50,000	-	-	-	-	-
381,376,178	-	-	-	-	-
2,474,155	274,270	(122,031)	-	393,610	2,691
8,236,954	-	-	-	-	-
10,000	-	-	-	-	-
19,180,420	5,905,693	2,881,181	583,151	1,706,201	735,059
411,277,707	6,179,963	2,759,250	583,151	2,099,811	737,750
$ 419,286,903	$ 6,179,963	$ 2,759,250	$ 583,151	$ 2,099,811	$ 737,750

EXHIBIT H-2

TRUST AND AGENCY FUNDS

BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30 1981	Maine State Retirement System
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 59,608,330	$ 33,892,717
Cash - Other	4,526,054	3,074,646
Accounts Receivable - Less Allowance for Possible Losses	47,005	13,737
Due from Other Funds	50,000	-
Investments	355,051,760	347,239,672
Other Assets	3,753	3,753
	$ 419,286,903	$ 384,224,527
LIABILITIES AND RESERVES, AND FUND BALANCE		
Liabilities and Reserves		
Accounts Payable	$ 2,506,992	$ 11,921
Due to Other Funds	3,753	3,753
Other Current Liabilities	5,448,449	2,832,673
	7,959,195	2,848,349
Working Capital Advance from General Fund	50,000	-
Reserves and Fund Balance		
Members Contribution Reserve	261,979,140	261,979,140
Allowance Fund Balance Reserve	103,266,469	103,266,469
Future Losses Reserve	2,474,155	-
Future Premium Reserve	8,236,954	-
Teachers Savings Reserve	206,983	206,983
Suvivors Benefit Reserve	15,923,584	15,923,584
Contribution from General Fund	10,000	-
Unreserved	19,180,420	-
	411,277,707	381,376,178
	$ 419,286,903	$ 384,224,527

PUBLIC TRUSTS			AGENCY FUNDS	
Group Life Insurance Fund	Revenue of Non-expendable Trusts	Private Trusts	Payroll Taxes and Deductions Fund	Other
$ 10,974,004	$ 605,168	$ 6,271,823	$ 2,606,216	$ 5,258,399
-	57,983	1,393,424	-	-
10,510	-	-	22,758	-
50,000	-	-	-	-
-	-	7,812,087	-	-
-	-	-	-	-
$ 11,034,514	$ 663,151	$ 15,477,335	$ 2,628,974	$ 5,258,399
$ 273,405	$ -	$ -	$ 5,581	$ 2,216,084
-	-	-	-	-
-	1,677	703	2,613,393	-
273,405	1,677	703	2,618,974	2,216,084
50,000	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,474,155	-	-	-	-
8,236,954	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	10,000	-
-	661,473	15,476,631	-	3,042,314
10,711,109	661,473	15,476,631	10,000	3,042,314
$ 11,034,514	$ 663,151	$ 15,477,335	$ 2,628,974	$ 5,258,399

EXHIBIT H-3

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1981

	Total
Balance July 1, 1980	$ 348,284,631
Adjustments of Balance Forward	15,293
	348,299,925
Additions:	
Interest Earned (Net After Amortization of Premiums)	33,081,227
Profit or (Loss) on Sales of Securities	18,546,255
Revenue of Reserved Lands	48,613
Individual Contribution for Pensions, Plus Interest Allowed	43,718,932
Receipts from University of Maine and Maine Maritime Academy	51,927,287
Park and Recreation and Snowmobile Fees	397,563
Deposits by Federal Government, Cities, Rentals, Etc.	119,701,596
Coastal Protection Fund Fees	983,789
Sales of Timber, Gravel or Grass, Rentals, Etc.	82,142
Abandoned Property	458,451
Contributions from Other Funds:	
From General Fund	36,904,436
From Highway Fund	7,314,086
From Federal Expenditure Fund	5,331,604
From Other Special Revenue Funds	2,180,588
From Federal Revenue Sharing	6,558,821
From Other Funds	1,578,411
Group Life Insurance Dividend	1,433,280
	330,247,089
Deductions:	
Administration Expenses	968,755
Distribution to Cities, Towns, Counties, Districts and Individuals	1,477,446
Payments of Payroll Taxes and Deductions	94,756,885
Refunds of Trust Deposits, Other Disbursements and Transfers	56,532,263
Interest Allowed on Individual Contributions	7,717,149
Health Insurance Premiums - Retired State Employees	992,465
Group Life Insurance Premiums	4,112,653
Pensions and Survivor Benefits Payments:	
State Employees	28,550,900
Teachers	43,155,313
Employees of Participating Districts	12,011,572
Refunds on Individual Contributions Plus Interest	7,882,773
Transferred to Coastal Protection Fund	750,000
Abandoned Property Transferred to General Fund	452,762
Distribution of Income from Non-Expendable Trusts:	
University of Maine	24,291
Other Beneficiaries	141,458
Interest on Lands Reserved Trust Fund Paid to Plantations	92,026
Baxter State Park	234,497
General Fund	110,845
Special Revenue Funds	63,666
Additions to Reserves and Other Charges & Credits	1,061,613
	261,089,342
Fund Balance June 30, 1981	$ 417,457,671

Total Expendable Funds	NON-EXPENDABLE				
	Total	Land Reserved Trust Fund	Permanent School Fund	Baxter State Park Trust Fund	Other Trust Funds
$ 341,919,113	$ 6,365,517	$ 2,734,481	$ 580,726	$ 2,004,960	$ 1,045,349
14,829	464	-	-	-	-
341,933,943	6,365,982	2,734,945	580,726	2,004,960	1,045,349
33,081,227	-	-	-	-	-
18,443,057	103,198	22,692	2,424	62,685	15,396
-	48,613	18,613	-	-	-
43,718,932	-	-	-	-	-
51,927,287	-	-	-	-	-
397,563	-	-	-	-	-
119,701,596	-	-	-	-	-
983,789	-	-	-	-	-
49,976	32,165	-	-	32,165	-
458,451	-	-	-	-	-
36,904,436	-	-	-	-	-
7,314,086	-	-	-	-	-
5,331,604	-	-	-	-	-
2,180,588	-	-	-	-	-
6,558,821	-	-	-	-	-
1,578,411	-	-	-	-	-
1,433,280	-	-	-	-	-
330,063,110	183,978	71,306	2,424	94,850	15,396
968,755	-	-	-	-	-
1,430,445	47,001	47,001	-	-	-
94,756,885	-	-	-	-	-
56,209,268	322,995	-	-	-	322,995
7,717,149	-	-	-	-	-
992,465	-	-	-	-	-
4,112,653	-	-	-	-	-
28,550,900	-	-	-	-	-
43,155,313	-	-	-	-	-
12,011,572	-	-	-	-	-
7,882,773	-	-	-	-	-
750,000	-	-	-	-	-
452,762	-	-	-	-	-
24,291	-	-	-	-	-
141,458	-	-	-	-	-
92,026	-	-	-	-	-
234,497	-	-	-	-	-
110,845	-	-	-	-	-
63,666	-	-	-	-	-
1,061,613	-	-	-	-	-
260,719,346	369,996	47,001	-	-	322,995
$ 411,277,707	$ 6,179,963	$ 2,759,250	$ 583,151	$ 2,099,811	$ 737,750

EXHIBIT H-4

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1981

	Total	Maine State Retirement System
Balance July 1, 1980	$ 341,919,313	$ 315,411,214
Adjustment of Balance Forward	14,829	12,561
	341,933,943	315,423,776
Additions:		
Interest Earned (Net After Amortization of Premiums)	33,081,227	28,628,894
Profit or (Loss) on Sale of Securities	18,443,057	18,443,057
Individual Contributions for Pensions, Plus Interest Allowed	43,718,932	43,718,932
Receipts from University of Maine and Maine Maritime Academy	51,927,287	522,296
Park and Recreation and Snowmobile Fees	397,563	-
Deposits by Federal Government, Cities, Towns and Individuals	119,701,596	17,251,378
Coastal Protection Fund Fees	983,789	-
Sales of Timber, Gravel or Grass, Rentals Etc.	49,976	-
Abandoned Property	458,451	-
Contributions and Transfers from Other Funds:		
From General Fund	36,904,436	36,450,015
From Highway Fund	7,314,086	7,310,150
From Federal Expenditure Funds	5,331,604	5,325,040
From Other Special Revenue Funds	2,180,588	2,177,969
From Federal Revenue Sharing	6,558,821	6,558,821
From Other Funds	1,578,411	1,577,107
Group Life Insurance Dividend	1,433,280	-
	330,063,110	167,963,663
Deductions:		
Administration Expense	968,755	838,994
Distribution to Cities, Towns, Counties & Individuals	1,430,445	-
Payments of Payroll Taxes and Deductions	94,756,885	-
Refunds of Trust Deposits, Other Disbursements and Transfers	56,209,268	-
Interest Allowed on Individual Contributions	7,717,149	7,717,149
Health Insurance Premiums - Retired State Employees	992,465	992,465
Group Life Insurance Premiums	4,112,653	-
Pensions and Survivor Benefits Payments:		
State Employees	28,550,900	28,550,900
Teachers	43,155,313	43,155,313
Employees of Participating Districts	12,011,572	12,011,572
Refunds of Individual Contributions Plus Interest	7,882,773	7,882,773
Transfers to Coastal Protection Fund	750,000	-
Abandoned Property Transfer to General Fund	452,762	-
Distribution of Income from Non-Expendable Trusts		
University of Maine	24,291	-
Other Beneficiaries	141,458	-
Interest on Lands Reserved Trust Fund Paid to Plantations	92,026	-
Baxter State Park	234,497	-
General Fund	110,845	-
Special Revenue Funds	63,666	-
Additions to Reserves and Other Charges and Credits	1,061,613	862,091
	260,719,346	102,011,260
Fund Balance June 30, 1981	$ 411,277,707	$ 381,376,178

REVENUE RECEIPTS ON NON-EXPENDABLE TRUSTS					AGENCY FUNDS	
Group Life Insurance Fund	Lands Reserved Trust Fund	Permanent School Fund	Other Trust Funds	Private Trusts	Payroll Taxes and Deductions Fund	Other
$ 8,763,044	$ 96,047	$ -	$ 531,256	$ 13,028,172	$ 10,000	$ 4,079,377
-	-	-	-	463	-	1,804
8,763,044	96,047	-	531,256	13,028,636	10,000	4,081,181
1,499,737	196,940	63,666	302,964	843,481	416,572	1,128,969
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	51,404,991
-	-	-	-	-	-	397,563
3,206,447	-	-	105,681	3,979,921	94,607,969	550,197
-	-	-	-	983,789	-	-
-	-	-	31,703	-	-	18,273
-	-	-	-	458,451	-	-
454,420	-	-	-	-	-	-
3,936	-	-	-	-	-	-
6,564	-	-	-	-	-	-
2,619	-	-	-	-	-	-
-	-	-	-	-	-	-
1,304	-	-	-	-	-	-
1,433,280	-	-	-	-	-	-
6,608,310	196,940	63,666	440,348	6,265,644	95,024,541	53,499,995
60,510	-	-	-	-	69,251	-
487,082	-	-	-	24,400	-	918,963
-	-	-	-	-	94,756,885	-
-	-	-	-	2,589,369	-	53,619,899
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,112,653	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	750,000	-	-
-	-	-	-	452,762	-	-
-	-	-	24,291	-	-	-
-	-	-	141,458	-	-	-
-	92,026	-	-	-	-	-
-	-	-	234,497	-	-	-
-	110,845	-	-	-	-	-
-	-	63,666	-	-	-	-
-	-	-	-	1,116	198,404	-
4,660,245	202,872	63,666	400,247	3,817,648	95,024,541	54,538,862
$ 10,711,109	$ 90,115	$ -	$ 571,357	$ 15,476,631	$ 10,000	$ 3,042,314

GENERAL LONG TERM DEBT

The General Long Term Debt account group is utilized to account for the long term liabilities which are intended to be repaid by appropriations, income from short term investments and student fees.

The general long term debt outstanding at June 30, 1981 totaled $259,839,643.

Bonded debt related to the Enterprise Funds ($550,000) is not included in the accompanying statement because it is repayable from the operations of the Maine Ferry Service and the Maine Veterans Home.

EXHIBIT J-1

GENERAL LONG TERM DEBT

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1981	1980
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS		
Amount to be Provided from Future Revenue for Retirement of Bonds	$259,839,643	$254,375,000
	$259,839,643	$254,375,000
LIABILITIES AND RESERVES		
Bonds Payable	$259,839,643	$254,375,000
	$259,839,643	$254,375,000

SOURCE OF FUTURE REVENUE			
General Fund	Highway Fund	University of Maine	Student Housing and Dining Facility
$172,834,643	$ 62,105,000	$ 12,450,000	$ 12,450,000
$172,834,643	$ 62,105,000	$ 12,450,000	$ 12,450,000
$172,834,643	$ 62,105,000	$ 12,450,000	$ 12,450,000
$172,834,643	$ 62,105,000	$ 12,450,000	$ 12,450,000

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT		
GENERAL FUND		
Capital Improvements	May 1, 1964	3.00
Pollution Abatement	July 1, 1965	3.00
Capital Improvement - University of Maine	February 15, 1966	4.00
Capital Improvement - Mental Health Dept.	November 1, 1966	3.75
Maine Cultural Building	March 15, 1967	3.30
		3.40
General Purposes	March 15, 1968	4.50
		4.40
General Purposes	July 1, 1968	4.00
		4.10
General Purposes	March 1, 1969	4.625
		4.70
General Purposes	October 15, 1969	5.60
		5.70
General Purposes	February 15, 1970	6.00
		6.30
General Purposes	April 1, 1970	5.70
		4.00
General Purposes	November 15, 1970	6.00
School Building Construction	March 15, 1971	4.25
		4.50
General Purposes	October 15, 1971	4.25
		4.50
		4.00
General Purposes	April 15, 1972	5.25
		4.80
		3.25
General Purposes	November 15, 1972	4.40
		4.75
		4.00
General Purposes	April 15, 1973	4.90
		4.00
General Purposes	November 15, 1973	4.75
		3.00
General Purposes	May 15, 1974	6.00
		5.70
		4.00
General Purposes	November 1, 1974	5.40
		5.50
		5.75
General Purposes	May 15, 1975	7.00
		6.40
		5.00
General Purposes	April 15, 1976	4.25
		4.50

Amount of Issue	Bonded Debt Oustanding July 1, 1980	Current Transactions		Bonded Debt Oustanding June 30, 1981
		New Bonds Issued	Matured	
$ 4,820	$ 1,670	$ -	$ 450	$ 1,220
1,715	1,470	-	245	1,225
6,970	2,160	-	370	1,790
500	175	-	25	150
240	100	-	20	80
40	40	-	-	40
4,000	1,000	-	250	750
1,000	1,000	-	-	1,000
5,500	2,200	-	550	1,650
2,750	2,750	-	-	2,750
8,400	700	-	700	-
5,630	5,630	-	-	5,630
5,200	2,000	-	400	1,600
2,140	2,140	-	-	2,140
3,620	3,620	-	905	2,715
5,455	5,455	-	-	5,455
14,110	6,640	-	830	5,810
1,570	1,570	-	-	1,570
11,680	8,015	-	730	7,285
1,000	1,000	-	250	750
1,750	1,750	-	-	1,750
9,660	4,140	-	690	3,450
2,760	2,760	-	-	2,760
1,330	1,330	-	-	1,330
5,850	650	-	650	-
5,850	5,850	-	-	5,850
1,300	1,300	-	-	1,300
11,550	5,775	-	825	4,950
4,125	4,125	-	-	4,125
805	805	-	-	805
11,825	11,825	-	1,075	10,750
2,120	2,120	-	-	2,120
4,400	3,575	-	275	3,300
230	230	-	-	230
4,840	2,200	-	440	1,760
3,080	3,080	-	-	3,080
820	820	-	-	820
4,800	2,400	-	480	1,920
2,400	2,400	-	-	2,400
2,335	2,335	-	-	2,335
7,740	3,440	-	860	2,580
6,880	6,880	-	-	6,880
2,530	2,530	-	-	2,530
9,725	5,835	-	1,945	3,890
5,830	5,830	-	-	5,830

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
GENERAL FUND (CON'T)		
General Purposes	March 15, 1977	4.40
		4.60
		4.75
General Purposes	March 15, 1978	4.60
General Purposes	November 15, 1978	5.50
		5.25
		5.30
General Purposes	April 1, 1980	9.50
		8.00
General Purposes	May 15, 1981	11.00
		10.00
		9.00
General Purposes	May 15, 1981	11.00
		10.00
		9.00
Mini Bonds	July 28 - August 1, 1980	6.10
Highway Fund		
Bangor-Brewer Bridge	August 1, 1952	1.75
Jonesport - Reach Bridge	December 1, 1956	2.375
Highways and Bridges	August 1, 1961	3.10
	July 15, 1963	2.90
		3.00
	March 15, 1967	3.30
		3.40
	July 1, 1967	3.70
		3.75
	October 15, 1968	3.70
		3.90
		4.00
Androscoggin River Bridge	July 1, 1970	6.50
		5.00
Highways and Bridges	July 1, 1970	6.50
		5.00
Androscoggin River Bridge	October 15, 1971	4.00
		4.50
		4.00
Highways and Bridges	October 15, 1971	4.00
		4.50
		4.00
	August 1, 1972	4.75
		5.00
		3.00
	November 1, 1974	5.40
		5.50
		5.75
	April 1, 1980	9.80
		8.00

Amount of Issue	Bonded Debt Outstanding July 1, 1980	Current Transactions		Bonded Debt Outstanding June 30, 1981
		New Bonds Issued	Matured	
$ 9,240	$ 4,620	$ -	$ 1,540	$ 3,080
3,080	3,080	-	-	3,080
3,085	3,085	-	-	3,085
12,420	11,040	-	1,380	9,660
2,980	1,490	-	1,490	-
10,430	10,430	-	-	10,430
1,505	1,505	-	-	1,505
240	240	-	40	200
560	560	-	-	560
8,350	-	8,350	-	8,350
5,365	-	5,365	-	5,365
595	-	595	-	595
1,710	-	1,710	-	1,710
3,135	-	3,135	-	3,135
855	-	855	-	855
938	-	938	68	870
283,251	169,370	20,948	17,483	172,835
1,500	1,250	-	50	1,200
800	210	-	30	180
900	300	-	150	150
2,800	1,400	-	700	700
1,400	1,400	-	-	1,400
7,800	3,250	-	650	2,600
1,300	1,300	-	-	1,300
4,125	2,250	-	375	1,875
750	750	-	-	750
6,240	960	-	480	480
2,400	2,400	-	-	2,400
960	960	-	-	960
2,125	1,000	-	125	875
375	375	-	-	375
10,880	5,120	-	640	4,480
1,920	1,920	-	-	1,920
1,300	500	-	100	400
600	600	-	-	600
100	100	-	-	100
3,900	1,500	-	300	1,200
1,800	1,800	-	-	1,800
300	300	-	-	300
9,450	4,725	-	675	4,050
3,375	3,375	-	-	3,375
675	675	-	-	675
5,150	2,757	-	515	2,060
2,575	2,575	-	-	2,575
2,575	2,575	-	-	2,575
3,900	3,900	-	650	3,250
9,100	9,100	-	-	9,100

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
HIGHWAY FUND (CON'T)		
Highway and Bridges (con't)	May 15, 1981	11.00
		10.00
		9.00
SELF-LIQUIDATING		
University of Maine - Orono	June 1, 1960	3.50
		1.00
	August 1, 1961	3.50
		1.00
	April 1, 1963	3.20
		.25
	July 1, 1964	3.30
		.10
	February 15, 1966	3.50
		.10
University of Maine - Portland Gorham	March 15, 1978	4.60
State Colleges and Vocational Institutes		
Student Housing and Dining Facilities	June 15, 1962	3.00
		1.00
	May 1, 1964	3.00
		.10
	March 15, 1967	3.30
		3.40
	March 15, 1968	4.50
		4.40
		3.00
	March 1, 1969	4.625
		4.70
		3.00
	April 1, 1980	9.50
		8.00
		8.30
TOTAL GENERAL BONDED DEBT		

Amount of Issue	Bonded Debt Outstanding July 1, 1980	Current Transactions: New Bonds Issued	Current Transactions: Matured	Bonded Debt Outstanding June 30, 1981
$ 2,520	$ -	$ 2,520	$ -	$ 2,520
4,620	-	4,620	-	4,620
1,260	-	1,260	-	1,260
99,475	59,145	8,400	5,440	62,105
2,575	2,090	-	80	2,010
155	155	-	-	155
2,155	1,830	-	60	1,770
125	125	-	-	125
1,550	1,390	-	40	1,350
95	95	-	-	95
1,510	1,430	-	40	1,390
95	95	-	-	95
4,605	4,260	-	120	4,140
555	555	-	-	555
855	810	-	45	765
14,275	12,835	-	385	12,450
1,415	1,140	-	95	1,045
285	285	-	-	285
620	325	-	50	275
550	550	-	-	550
1,390	640	-	120	520
2,150	2,150	-	-	2,150
2,475	840	-	200	640
3,465	3,465	-	-	3,465
775	775	-	-	775
225	25	-	25	-
350	350	-	-	350
380	380	-	-	380
510	510	-	85	425
1,190	1,190	-	-	1,190
400	400	-	-	400
16,180	13,025	-	575	12,450
$ 413,381	$ 254,375	$ 29,348	$ 23,883	$ 259,840

GENERAL FIXED ASSETS

The General Fixed Asset Account Group provides a record of the cost of the land, buildings, improvements and capital equipment which was purchased from Funds other than the Enterprise and Internal Service Funds. The latter Funds maintain their own fixed asset records.

General fixed assets are defined as tangible property having a life of more than one year and costing in excess of $100. They do not include 1) roads, bridges and related highway systems, 2) display items of the Maine State Museum or 3) property acquired by tax lien. Original construction costs have been researched for buildings back to the mid 1800's; Equipment acquired prior to 1950 has been valued at estimated cost. Additions are recorded at cost. General fixed assets are not subject to depreciation.

The following Statement of General Fixed Assets has been prepared from the Bureau of Public Improvement's summary of agency inventory records as of June 30, 1980 which has been amended to reflect the cost of property and equipment acquired in 1981. Dispositions in 1981 are not believed to be material.

EXHIBIT K-1

STATEMENT OF GENERAL FIXED ASSETS
June 30, 1981

(In Thousands of Dollars)

GENERAL FIXED ASSETS	
Land	$ 27,877,499
Buildings	110,614,559
Improvements Other than Buildings	17,510,139
Equipment	52,656,673
	$208,658,872
INVESTMENT IN GENERAL FIXED ASSETS	$208,658,872

STATISTICAL DATA

EXHIBIT S-1

STATISTICAL DATA

GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUES
LAST FIVE FISCAL YEARS

Fiscal Year	*Taxes	From Federal Government	From Cities, Towns and Counties	Service Charges	Transferred From Bureau of Alcoholic Beverages	Other Revenue	Transfers From Other Governmental Funds
1977	$482,292,337	$276,550,290	$ 6,835,545	$ 17,793,496	$25,545,295	$17,664,885	$1,852,131
1978	544,397,854	318,693,293	7,428,637	23,728,215	26,733,160	20,559,358	4,279,777
1979	580,230,911	340,082,251	8,939,806	17,905,762	27,009,029	30,095,105	3,439,732
1980	647,335,389	376,521,773	9,266,858	19,495,579	27,689,272	31,007,648	4,333,973
1981	700,024,417	412,450,861	8,195,176	22,284,016	30,037,763	33,318,702	5,019,697

EXHIBIT S-2

GOVERNMENTAL FUNDS
TAX REVENUE BY SOURCE
LAST FIVE FISCAL YEARS

Fiscal Year	Sales and Use Tax	Income Tax	Gas Tax	Cigarette Tax	Motor Vehicle Registration and Drivers' Licenses	Unemployment Compensation Tax	All Other Taxes	Total Taxes (As Above)
1977	$169,664,878	$110,357,494	$55,292,831	$24,296,239	$23,042,851	$42,728,233	$56,909,809	$482,292,337
1978	185,338,842	137,483,609	55,810,902	24,364,240	24,855,722	48,847,634	67,696,902	544,397,854
1979	197,789,474	153,752,898	56,434,387	23,567,679	24,756,648	57,626,309	66,309,513	580,230,911
1980	213,826,845	187,775,612	50,959,263	24,165,799	35,790,507	61,431,632	73,385,728	647,335,389
1981	235,160,515	215,793,625	48,650,472	24,375,774	34,181,763	62,297,911	79,534,357	700,024,417

EXHIBIT S-3

STATISTICAL DATA

BONDED DEBT ALL FUNDS
UNMATURED BONDS AT JUNE 30
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL	GENERAL FUND BONDS	HIGHWAY AND BRIDGE BONDS	ALL OTHER
1972	$ 219,230,000	$ 128,185,000	$ 61,045,000	$ 30,000,000
1973	257,225,000	158,020,000	69,945,000	29,260,000
1974	257,210,000	163,990,000	64,720,000	28,500,000
1975	277,570,000	179,765,000	70,095,000	27,710,000
1976	279,225,000	187,010,000	65,305,000	26,910,000
1977	274,850,000	188,270,000	60,515,000	26,065,000
1978	269,075,000	187,235,000	55,725,000	26,115,000
1979	262,050,000	185,945,000	50,935,000	25,170,000
1980	254,835,000	169,370,000	59,145,000	26,320,000
1981	259,520,000	171,965,000	62,105,000	25,450,000